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and Certain of Its Affiliates

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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	:
In re	: Chapter 11 Case No.
	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	: 08-13555 (SCC)
	:
Debtors.	: (Jointly Administered)
	:
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**NOTICE OF MOTION PURSUANT TO SECTIONS 8.4, 9.3, AND 14.1
OF THE MODIFIED THIRD AMENDED JOINT CHAPTER 11 PLAN OF
LEHMAN BROTHERS HOLDINGS INC. AND ITS AFFILIATED DEBTORS
TO ESTIMATE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES**

PLEASE TAKE NOTICE that a hearing on the annexed motion (the “Motion”) of Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), for approval, pursuant to Sections 8.4, 9.3, and 14.1 of the Plan, to estimate certain LBIE-based guarantee claims in the maximum amount of zero dollars for reserve and distribution purposes, all as more fully described in the Motion, will be held before the Honorable Shelley C. Chapman, United States Bankruptcy Judge, in Courtroom 623, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004 (the “Bankruptcy Court”), on **July 22, 2015 at 10:00 a.m. (Eastern Time)** (the “Hearing”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Motion shall be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court for the Southern District of New York, shall set forth the name of the objecting party, the basis for the objection, and the specific grounds thereof, shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a CD-ROM or 3.5 inch disk, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with General Order M-399 upon: (i) the chambers of the Honorable Shelley C. Chapman, One Bowling Green, New York, New York 10004; (ii) Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153, Attn: Garret A. Fail, Esq., attorneys for LBHI and certain of its affiliates; and (iii) the Office of the United States Trustee for Region 2, 201 Varick Street, Suite 1006, New York, New York 10014, Attn: William K. Harrington, Esq., Susan Golden, Esq., and Andrea B. Schwartz, Esq., so as to be so filed and received no later than **July 10, 2015 at 4:00 p.m. (Eastern Time) (the "Objection Deadline")**.

PLEASE TAKE FURTHER NOTICE that if an objection to the Motion is not received by the Objection Deadline, the relief requested shall be deemed unopposed, and the Bankruptcy Court may enter an order granting the relief sought without a hearing.

PLEASE TAKE FURTHER NOTICE that objecting parties are required to

attend the Hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: June 10, 2015
New York, New York

/s/ Garrett A. Fail
Garrett A. Fail

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
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LEHMAN BROTHERS HOLDINGS INC., et al.,	:
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Debtors.	:
	:
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Chapter 11 Case No.
08-13555 (SCC)
(Jointly Administered)

**MOTION OF PLAN ADMINISTRATOR PURSUANT TO SECTIONS 8.4, 9.3,
AND 14.1 OF THE MODIFIED THIRD AMENDED JOINT CHAPTER 11 PLAN
OF LEHMAN BROTHERS HOLDINGS INC. AND ITS AFFILIATED DEBTORS
TO ESTIMATE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES**

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TO THE HONORABLE SHELLEY C. CHAPMAN
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”)¹ for the entities in the above-referenced chapter 11 cases, files this motion and respectfully represents:

PRELIMINARY STATEMENT

1. Approximately 1,150 Disputed Claims that assert guarantee liability against LBHI based on primary obligations of Lehman Brothers International (Europe) (“LBIE”) are expected to be satisfied in full as a result of distributions from LBIE alone. LBIE has distributed to its unsecured creditors 100% of the allowed amounts of their claims (with certain *de minimis* exceptions) and it holds 100% reserves for disputed claims. LBIE has returned nearly all customer property and allowed and paid 100% of unsecured claims for any shortfalls. LBIE’s reports project additional distributions of up to 45% - 61% above par, and general unsecured creditors of LBIE can potentially sell their claims for such future distributions in the open market for at least 37% above par.

2. The Plan limits recoveries on account of related primary and guarantee claims to a single satisfaction, consistent with long-standing principles of guarantee law. Although allowed unsecured claims against LBIE have already received 100% distributions from LBIE, due to an idiosyncratic provision of the Plan converting foreign currency distributions from LBIE using confirmation-date exchange rates, certain holders of LBIE-based guarantee

¹ Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Plan.

claims may receive additional amounts from LBIE before their guarantee claims are deemed satisfied in full under the Plan. As noted above, however, additional distributions from LBIE are expected. Based on receipt of distributions from LBIE alone, holders of LBIE-based guarantee claims would not be entitled to recoveries from LBHI. There will be sufficient value in LBIE's estate to make distributions that will be more than sufficient to discharge LBHI's alleged guaranty liability for the LBIE claims. Not surprisingly, no doubt largely as a consequence of this obvious reality, a substantial number of LBIE-based guaranty claims asserted against LBHI have been withdrawn consensually.

3. The Plan and applicable case law permit estimation of each of the LBIE-based guarantee claims in the amount of zero dollars for reserve and distribution purposes. The facts and circumstances of these cases compel estimation in this instance. Estimation in the amount of zero dollars will accurately reflect LBHI's ultimate liability for these claims. Moreover, estimation now would enable the release of approximately \$4.3 billion in cash and assets currently in reserve. It will avoid the undue delay of awaiting the conclusion of LBIE's administration in the United Kingdom.

4. Without estimation, reconciliation of 1,150 unique claims would be a substantial undertaking in any case. In the circumstances of this particular case, the undertaking would be extremely cumbersome, complicated, and time-consuming. The claims are on account of alleged guarantees of obligations of a non-controlled and foreign entity under the jurisdiction of an insolvency proceeding in the United Kingdom. The majority of the claims are based on derivatives contracts. Approximately half of the claims are asserted as wholly- or partially-unliquidated. The holders of the guarantee claims and primary claims (potentially different parties) are spread around the world. These facts make the task of claims resolution that much

more expensive, time-consuming, and difficult. In the end, reconciliation will have been unnecessary if the claims are satisfied in full (as they are or will be here) or if the claimants are otherwise not entitled to a distribution from LBHI (as described below).

5. Further, without estimation, if LBIE-based guarantee claims were Allowed, and LBHI were required to make Distributions, LBHI would be compelled to recover such Distributions each time LBIE makes additional payments. Failure to seek such recovery would result in the unjust enrichment of LBIE-based creditors, who would receive more than a single satisfaction of their claims. Although the Court retained jurisdiction over collection actions, holders of LBIE-based guarantee claims are located in 46 countries around the world. As both the primary and guarantee claims receiving distributions are transferrable, multiple parties could receive distributions on account of a single claim over time. To minimize the considerable inherent counterparty and collection risk, the Plan permits the Plan Administrator, in its sole discretion, to request certifications, evidence, and even security from a holder of an Allowed Guarantee Claim to “ensure the recovery of any amount of Distributions made by LBHI to such holder that is ordered to be disgorged.” It further permits the Plan Administrator to withhold Distributions to any such holder that does not comply with a request. The Court would nonetheless be required to determine any and each subsequent challenge by a particular creditor to the Plan Administrator’s determination not to make a Distribution. The Court would also be required to determine whether to release reserves for delinquent creditors that fail to comply with requests for information. Either process (instituting recovery actions to disgorge Distributions or withholding Distributions and facing challenges to such withholding) would be cumbersome.

6. LBHI is currently maintaining cash and asset reserves under the Plan for approximately \$8 billion of Disputed LBIE-based guarantee claims notwithstanding that LBIE-

based creditors (i) received 100% of the allowed amounts of their primary claims, (ii) are expected to receive additional amounts from LBIE, and (iii) may not provide sufficient assurance that they can disgorge any overpayments. This reserve, like the amounts expected to be paid by LBIE, already exceeds the amount that LBHI could be required to distribute if the LBIE-based guarantee claims were allowed today in amounts that approximate the amounts that corresponding primary claims were allowed by LBIE, taking into account any possible currency conversions and the payment of subordinated and shareholder claims by LBIE. LBHI's prior experience in reconciling guarantee claims suggests that the aggregate allowable amount of LBIE-based guarantee claims would likely be significantly less than the amount of the currently-filed claims and, thus, that there is even further excess in the current reserves. The currently excessive and ultimately unnecessary reserve continues to diminish distributions that LBHI can make to other Allowed Claims, the vast majority of which will not be satisfied in full.

7. As the Court has found on other occasions, the Plan permits the Court to estimate Disputed Claims where, as here, estimation is consistent with the policies underlying estimation in the Bankruptcy Code to avoid undue delay in the administration of these extraordinary cases.

JURISDICTION

8. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334 and section 14.1 of the Plan. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

BACKGROUND

A. Chapter 11 Case Background

9. Commencing on September 15, 2008, and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases (together, the “Chapter 11 Cases”) under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Chapter 11 Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure.

10. On December 6, 2011, the Court approved and entered an order confirming the Plan [ECF No. 23023]. The Plan became effective on March 6, 2012.

B. LBIE’s English-law Administration

11. LBIE is a subsidiary of LBHI that is not a debtor in the Chapter 11 Cases. On September 15, 2008, LBIE entered English administration proceedings pursuant to the English Insolvency Act of 1986. LBIE’s estate is currently being wound-up by certain joint administrators not controlled by the Plan Administrator (the “Joint Administrators”).

12. On April 30, 2014, LBIE paid a fourth interim dividend to all unsecured creditors whose claims had been allowed against LBIE for dividend purposes. *See* Joint Administrators’ Twelfth Progress Report for the Period from 15 March 2014 to 14 September 2014 (the “Twelfth Progress Report”), at 5-6.² As a result of the fourth interim dividend, LBIE’s unsecured creditors have received 100% of the allowed amounts of their claims. *See id.*

13. The Joint Administrators maintain a reserve for any unsecured claims against LBIE that have not yet been allowed, and such claims are likewise expected to be paid in

² Select portions of the Twelfth Progress Report are attached hereto as Exhibit B. The Twelfth Progress Report is available in full at www.pwc.co.uk/business-recovery/administrations/lehman. The most relevant portions of the Twelfth Progress Report have been highlighted for emphasis on Exhibit B.

full. *See* Joint Administrators' Thirteenth Progress Report for the Period from 15 September 2014 to 14 March 2015 (the "Thirteenth Progress Report"), at 15; Joint Adm'rs of LB Holdings Intermediate 2 Ltd. (In Admin.) v. Lomas, [2015] EWCA (Civ) 485 [1] (Eng.) (the "Waterfall Decision") ("Now it turns out that [LBIE] is able to repay all its external creditors in full.").³

14. Further, LBIE (i) has returned over 99%⁴ of its "Client Assets" and any customers with "Client Asset" shortfalls were provided unsecured claims (which claims have been paid 100%), (ii) has distributed *in U.S. Dollars* at least 100% of the "Best Claim" value to all "Consenting Beneficiaries" with allowed claims against the "Omnibus Trust," and all such claimants are expected to have received 110.2% of their "Best Claim" value by the end of June 2015, and (iii) as of March 2015, approximately \$20 million "Client Money" claims remained outstanding, whereas the pre-Administration "Client Money" pool from which these claims may be paid exceeds \$1.3 billion. *See* Ex. C (Thirteenth Progress Report) at 24-27. As a result of the foregoing, nearly all LBIE customers have received a 100% recovery on their claims against LBIE. *Id.*

15. LBIE is expected to make further distributions to unsecured claimants, including customers with shortfall claims, in as much as 45% - 61% of the allowed amount of unsecured claims. *See* Ex. C (Thirteenth Progress Report) at 8.⁵ Not surprisingly, unsecured claims against LBIE trade well above par and, recently, as high as 37% - 44% above par. *See*

³ Select portions of the Thirteenth Progress Report and Waterfall Decision are attached hereto as Exhibit C and Exhibit D, respectively. The Thirteenth Progress Report and Waterfall Decision are available in full at www.pwc.co.uk/business-recovery/administrations/lehman. The most relevant portions of the Thirteenth Progress Report and Waterfall Decision have been highlighted for emphasis on Exhibit C and Exhibit D.

⁴ As of March 2015, LBIE held £30 million in "Client Assets" after having distributed approximately £14.1 billion in "Client Assets." *See* Ex. C (Thirteenth Progress Report) at 25.

⁵ The Thirteenth Progress Report lists a low estimate of £6.01 billion in surplus cash distributable on account of £13.26 billion in claims (*i.e.*, a surplus of approximately 45.3%) and a high estimate of £7.59 billion in surplus cash distributable on account of £12.39 billion in claims (*i.e.*, a surplus of approximately 61.2%).

Declaration of Richard Katz, dated June 10, 2015, at ¶ 6 (“Katz Declaration”). The exact timing and quantum of any further distributions from LBIE are unknown and dependent upon the outcome of pending litigation in the United Kingdom. *See* Ex. C (Thirteenth Progress Report) at 28-29.

C. Plan Provisions Governing Distributions

16. Under the Plan and consistent with applicable law,

An . . . Allowed Guarantee Claim that receives Distributions . . . that combined with . . . other consideration provided on the corresponding Primary Claim . . . equal to the Allowed amount of such Guarantee Claim . . . shall . . . be deemed satisfied in full

Plan § 8.13(a). Accordingly, the Plan provides that, “[i]n no event shall . . . an Allowed Guarantee Claim receive Distributions . . . that combined with Distributions or other consideration provided on the corresponding Primary Claim . . . are in excess of the Allowed amount of the Guarantee Claim” *Id.* § 8.13(b).

17. Claims against LBHI are valued in lawful currency of the United States as of LBHI’s petition date, September 15, 2008. 11 U.S.C. §502(b); *cf.* Plan §8.13(d) (“Nothing contained in this provision shall affect the applicable exchange rate for determining the Allowed Amount of any Claim under section 502(b) of the Bankruptcy Code.”). However, “[f]or the purposes of determining whether an Allowed Claim has been satisfied in full in accordance with Section 8.13(a) of the Plan,”

all . . . consideration provided by a Primary Obligor in a currency other than the U.S. Dollar shall be converted to the U.S. Dollar applying the existing exchange rate derived from Reuters existing at approximately 3:00 p.m. GMT on the Confirmation Date [December 6, 2011].

Id. at §8.13(d).

18. Creditors of LBIE were owed various amounts in various currencies. All unsecured claims against LBIE that were not owed in British Pounds were converted to British Pounds using the September 15, 2008 conversion rates. LBIE's four interim distributions to creditors were likewise made in British Pounds. As a result of the different conversion rates, it is possible that a Guarantee Claim may be entitled to additional consideration before it is deemed satisfied in full under the Plan, even though the related Primary Claim against LBIE has received 100% in distributions from LBIE.

19. Pursuant to the Plan, the Plan Administrator has established reserves for each Disputed Claim based on Distributions that would have been made to the holder of such claim if the claim were Allowed in the lesser of the filed amount of such claim, the amount determined by the Court for purposes of fixing the amount to be retained for such Disputed Claim, and the amount agreed upon by the holder of such Disputed Claim and the Plan Administrator. *Id.* at §8.14.

20. Notwithstanding the foregoing, the Plan does not require the Plan Administrator to make Distributions to holders of Allowed Guarantee Claims without safeguards. Pursuant to section 8.13(e) of the Plan, "[t]he Plan Administrator may, in its sole discretion, request that the holder of an Allowed Guarantee Claim . . . certify in writing and provide evidence . . . to confirm," among other things, (a) whether any future distributions or payments from the Primary Obligor are anticipated or estimated to be made on account of the primary claim, (b) that it has sufficient assets within the United States to satisfy an order or judgment to disgorge any Distributions received, and (c) that it will submit to the jurisdiction of the Court and will not contest the enforcement of an order of the Court in a foreign jurisdiction.

Id. § 8.13(e). The Plan Administrator may also condition receipt of Distributions upon posting of security by a holder of an Allowed Guarantee Claim. *Id.*

BASIS FOR REQUESTED RELIEF

21. The Plan permits the estimation of Disputed Claims. Plan § 9.3 (“[T]he Plan Administrator may at any time request on behalf of any Debtor that the Bankruptcy Court estimate any contingent, unliquidated, or Disputed Claim, to the extent permitted by the Bankruptcy Code and Bankruptcy Rules”). Specifically, the Plan permits the estimation of Disputed Claims for both reserve and distribution purposes. *Id.* (“[T]he amount so estimated may constitute . . . a maximum limitation on such Claim, . . . [or] the amount to be reserved in respect of the Claim”); *see also id.* § 8.4 (permitting the Plan Administrator to reserve for Disputed Claims in “the amount determined . . . by the Bankruptcy Court”). In addition, the Court has broad authority to issue any order necessary to implement the provisions of the Plan or the Bankruptcy Code. *See* 11 U.S.C. §§ 105(a), 1142(b); FED. R. BANKR. P. 3020(d).

22. The Court retained and has jurisdiction to hear and determine any motion to estimate claims. Plan §14.1(c). Post-confirmation, this Court has relied on the foregoing Plan provisions to estimate Disputed Claims filed against LBHI using the procedures of section 502(c) of the Bankruptcy Code. *See, e.g.,* Hr’g Tr. 16:25-17:2, Jan. 26, 2012 (“the Court will have the ability to estimate disputed claims using the procedures that are outlined in [section] 502(c) [of the Bankruptcy Code] and related case law.”).⁶ Other courts have also recognized the

⁶ *See also* Order Pursuant to Section 8.4 of the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors to Estimate the Amount of Proof of Claim Number 30598 Filed by US Airways, Inc. for Purposes of Establishing Reserves [ECF No. 34700]; Order Pursuant to Section 8.4 of the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors and Sections 105(a), 502(c) and 1142(b) of the Bankruptcy Code Estimating the Amounts of Claims Filed by Indenture Trustees on Behalf of Issuers of Residential Mortgage-Backed Securities for Purposes of Establishing Reserves [ECF No. 25643]; Order Granting Motion of Lehman Brothers Holdings Inc. and Lehman Brothers Special

ability to estimate disputed claims. *See, e.g., In re Enron Corp.*, No. 01-16034, 2006 WL 544463, at *13-15 (Bankr. Jan. 17, 2006); *JP Morgan Chase Bank v. U.S. Nat'l Bank Ass'n. (In re Oakwood Homes Corp.)*, 329 B.R. 19, 22 (D. Del. 2005); *In re Wallace's Bookstores, Inc.*, 317 B.R. 720, 724 (Bankr. E.D. Ky. 2004); *see also In re Adelphia Bus. Solutions, Inc.*, 341 B.R. 415, 422-23 (Bankr. S.D.N.Y. 2003) (estimating the disputed unliquidated amount of an administrative claim).

23. “Neither the [Bankruptcy] Code nor the [Bankruptcy] Rules prescribe any method for estimating a claim, and it is therefore committed to the reasonable discretion of the court, which should employ whatever method is best suited to the circumstances of the case.” *In re Ralph Lauren Womenswear, Inc.*, 197 B.R. 771, 775 (Bankr. S.D.N.Y. 1996) (internal citations omitted); *accord Bittner v. Borne Chem. Co., Inc.*, 691 F.2d 134, 135 (3d Cir. 1982). Estimation of a claim requires only “sufficient evidence on which to base a reasonable estimate of the claim.” *Bittner*, 691 F.2d at 135.

24. Each of the claims listed on Exhibit A hereto (the “Relevant Guarantee Claims”) is a “Disputed Claim,” as such term is used or defined in the Plan.⁷ *See* Plan §§ 1.46, 8.3, 8.4. Accordingly, pursuant to the Plan and consistent with the procedures of section 502(c) of the Bankruptcy Code, the Court may estimate such claims for reserve and distribution purposes.

Financing, Inc. to Estimate Claims Filed by Citadel Equity Fund Ltd. for Purposes of Establishing Reserves [ECF No. 27112].

⁷ The Relevant Guarantee Claims do not include any guarantee claims held by Lehman Brothers Limited (in administration) or Lehman Brothers Intermediate 2 Limited (in administration), and any statements contained herein regarding LBIE-based guarantee claims does not apply to such claims.

**THE RELEVANT GUARANTEE CLAIMS SHOULD BE ESTIMATED
TO BE ZERO DOLLARS FOR RESERVE AND DISTRIBUTION PURPOSES**

A. Zero Dollars Reflects LBHI's Ultimate Liability for the Relevant Guarantee Claims

25. The Plan Administrator is currently maintaining a reserve for the Relevant Guarantee Claims based on the filed (or otherwise agreed upon) amounts of such Disputed Claims and the more than 20% that LBHI has already distributed to holders of Allowed Guarantee Claims.⁸ The current reserve amount of Cash and assets attributable to the Relevant Guarantee Claims is approximately \$4.3 billion. The reserve amount will increase over time as LBHI makes additional Distributions to Allowed Claims.

26. LBHI has not yet undertaken discovery with respect to each of the approximately 1,150 Relevant Guarantee Claims to determine whether, for example, the corresponding primary claims have been allowed or whether such claims were disallowed in their entirety by LBIE; or to determine the amount and currency of consideration received by any party on account of an allowed primary claim and whether such amounts equal or exceed the filed amount of the Relevant Guarantee Claim. The considerable cost of such discovery would be shared by all creditors of LBHI.

27. The Plan Administrator seeks to estimate the Relevant Guarantee Claims to be zero dollars for reserve and distribution purposes. The clearest possible statement of unsecured creditors' expectations of recoveries from LBIE is the price at which unsecured claims against LBIE trade: as high as 37% - 44% above their allowed amounts. *See* Katz Declaration ¶ 6. Public reports issued by the Joint Administrators have stated that LBIE (i) has distributed

⁸ Based upon its experience in reconciling other Guarantee Claims, the Plan Administrator believes that, compared with a potential allowable amount, the aggregate filed amount of the Relevant Guarantee Claims may be overstated by billions of dollars.

100% of the allowed amount of nearly all primary claims against LBIE, (ii) holds reserves for disputed claims, and (iii) will make significant additional distributions to holders of allowed claims. *See supra* ¶¶ 12-15. Based on the foregoing, it is clear that if the Relevant Guarantee Claims were allowed in amounts that approximate the allowed amounts of the corresponding primary claims, the Relevant Guarantee Claims will ultimately be satisfied in full as a result of distributions from LBIE alone, even if LBIE paid subordinated claims before paying statutory interest to senior claims. Because all Relevant Guarantee Claims are expected to be satisfied in full from LBIE, they will not be entitled to a net recovery from LBHI. Plan § 8.13.

28. Further, the Plan Administrator does not believe that all holders of Relevant Guarantee Claims will be able to satisfy the strict safeguard requirements of section 8.13(e) of the Plan. Many, for example, have no assets in the United States. Moreover, holders of Relevant Guarantee Claims may reasonably elect to forego the effort to comply with the requirements of section 8.13(e) and forego Distributions from LBHI, given (i) the time and effort required to comply, (ii) the six-month intervals between LBHI's Distributions, (iii) the requirement to return any Distributions received from LBHI once satisfied in full by LBIE, and (iv) the cost-benefit analysis of compliance given that, net-net, Relevant Guarantee Claims will not be entitled to retain any recovery from LBHI. Whatever their reason, holders of Relevant Guarantee Claims that do not comply with section 8.13(e) would not be entitled to Distributions from LBHI.

29. Applicable case law supports estimating the Relevant Guarantee Claims to be zero dollars in these circumstances. The bankruptcy court in *In re Teigen*, for example, reduced guarantee claims against chapter 7 debtor guarantors by "amounts *paid or to be paid*" by a primary obligor over "several years" under a primary obligor's separate chapter 11 plan. *In re*

Teigen, 228 B.R. 720, 723 (Bankr. D.S.D. 1998) (emphasis in original). The court found that “[t]o wait that long . . . is too long. Other creditors’ payments would be delayed unnecessarily.” *Id.* The court reduced the guarantee claims after acknowledging that the respective agreements permitted the creditors’ “full claims” to be asserted against and collected from the chapter 7 debtors. The court found that “in estimating the claims . . . the Court cannot ignore that these . . . claims are scheduled to be paid in part through the [separate] Chapter 11 plan” and that “[t]he Court’s failure to recognize those payments would unfairly penalize other unsecured creditors in [the chapter 7] case.” *Id.* Cf. *In re Enron Corp.*, No. 01-16034, 2006 WL 544463, at *23 (Bankr. S.D.N.Y. Jan. 17, 2006) (estimating a disputed claim to be zero dollars for reserve purposes to reflect the debtor’s expected ultimate liability); *In re Genesis Health Ventures, Inc.* 272 B.R. 558 (Bankr. D. Del. 2002), *aff’d* 112 Fed. Appx. 140 (3d Cir. 2004) (estimating a claim to be zero dollars for allowance purposes where there was no likelihood of ultimate liability for the claim).

B. Estimating the Relevant Guarantee Claims Will Avoid Undue Delay in the Administration of LBHI’s Case

30. Absent estimation and the relief requested, resolution of the approximately 1,150 Relevant Guarantee Claims would require:

- a. claim-by-claim determinations of whether Relevant Guarantee Claims have already been satisfied in full by LBIE;
- b. claimant-by-claimant determinations of ability and willingness to satisfy an order disgorging all Distributions received with respect to Relevant Guarantee Claims;
- c. claim-by-claim determinations as to the enforceability of alleged guarantees;
- d. claim-by-claim determinations as to the appropriate amount of the asserted claims; and

- e. claimant-by-claimant disgorgement of Distributions from LBHI to enforce the rule of single satisfaction and prevent unjust enrichment.

The Plan Administrator is not opposed to engaging in potentially protracted reconciliation and litigation of claims when appropriate. Here, however, resolution of the Relevant Guarantee Claims through the five steps above would *unduly* delay the administration of LBHI's case because any reconciliation and litigation processes begun for the Relevant Guarantee Claims would be mooted by distributions from LBIE, and the diversion and expenditure of limited resources would be simply wasted.

31. Satisfaction by LBIE: Even before the Plan Administrator were to begin discovery related to the substance of a Relevant Guarantee Claim, the Plan Administrator may spend time and resources obtaining information regarding consideration received to date – and anticipated to be received – on account of claimants' related primary claims against LBIE. Absent estimation of the Relevant Guarantee Claims, such information would be necessary to determine whether each Relevant Guarantee Claim had already been or will be satisfied in full pursuant to section 8.13(a) of the Plan.⁹ See Plan §§ 8.13(a), (e).

32. Ability to Satisfy Disgorgement Obligations: The Plan Administrator would be remiss if it diverted its own or the Court's limited resources to reconcile claims for which it is not required to make Distributions. Specifically, the Plan permits the Plan Administrator to withhold payments to creditors that could not "satisfy an order or judgment to

⁹ Creditors may fail to respond to voluntary requests or even to subpoenas, and failure may be due to the disallowance of a primary claim by LBIE, the actual or anticipated satisfaction by LBIE, the size of a claim (approximately twenty percent of the Relevant Guarantee Claims assert amounts less than \$50,000), the additional steps required to obtain Distributions from LBHI under section 8.13(e) of the Plan, or the obligation to ultimately return any Distributions from LBHI. Other creditors may fail to respond to avoid making public information that might lead to either a reduction of their primary claim against LBIE or a compromise of positions they may take in the LBIE administration. Where creditors fail to comply for whatever reason, additional time, expense, and Court intervention could be required.

disgorge any Distributions received with respect to [an] Allowed Guarantee Claim if it is ultimately determined that such holder is required to disgorge all or a portion of such Distributions.” Plan § 8.13(e). To do otherwise would prejudice other holders of Allowed Claims that have yet to be satisfied in full. Thus, before addressing the substance of a Relevant Guarantee Claim, the Plan Administrator would dedicate time and resources requesting certifications, evidence, and even security from parties in 46 countries around the world to determine their eligibility for Distributions pursuant to section 8.13(e) of the Plan. But this alone may not bring finality or obviate Court intervention: the Plan Administrator’s determinations may be subject to review upon request of a particular creditor; a historic number of claims continue to trade and record holders change from Distribution Date to Distribution Date; and creditors may fail to respond to requests for information, requiring Court intervention to disallow or release reserves for Relevant Guarantee Claims held by delinquent creditors.

33. Enforceability and Amount of Relevant Guarantee Claims: As noted above, approximately half of the Relevant Guarantee Claims are asserted as at least partially unliquidated claims. For many of the claims, neither an executed or individualized guarantee nor evidence of knowledge or reliance on a purported general guarantee at the time of the relevant transaction was submitted with the claim. Discovery by the Plan Administrator could be required in any dispute as to the validity of such claims. Discovery could be further complicated and protracted due to the high volume of trading of claims in these chapter 11 cases. Many other Relevant Guarantee Claims are based upon purported guarantees of complex derivatives contracts. The vast majority of the derivatives-related claims against the Chapter 11 Estates that have been resolved to date have been resolved through persistent, individual, creditor-by-creditor negotiations and Court-approved mediations over the past five years. The process has allowed

parties to reach resolution without burdening the Court, but relies on, and can be constrained by, the limited pool of highly-experienced and efficient approved mediators and participants on behalf of the Plan Administrator. Litigation in instances of failed mediations could be protracted.

34. Recovery of All Distributions: If a holder of a Relevant Guarantee Claim could establish that it was currently entitled to a Distribution pursuant to section 8.13(a) of the Plan, that it was entitled to a Distribution pursuant to section 8.13(e) of the Plan, that it had a valid guarantee, and that it was entitled to an Allowed Claim, a Distribution from LBHI satisfying the claim in full would not end the administration related to the claim. Rather, LBHI would be compelled, each time that LBIE makes additional payments, to recover the amount of LBHI's Distributions on account of approximately 1,150 claims, pursuant to the Plan and well-established principles of guarantee law, the rule of single satisfaction, and unjust enrichment.¹⁰ Other creditors of LBHI would be entitled to any amounts recovered in accordance with section 8.13(f) of the Plan. Although the Court retained jurisdiction over any collection actions that may be brought, holders of the relevant guarantee claims are spread around the globe. The record holders of both guarantee and primary claims receiving distributions continue to change, leading to the potential for multiple parties to receive distributions on account of a single claim over

¹⁰ See *Bankers' Trust Co. v. Irving Trust Co. (In re United Cigar Stores)*, 73 F.2d 296, 298 (2d Cir. 1934) ("In no case can the [holder of a guarantee claim] recover from all sources more than the full amount of its claim."); *Ross v. Worth Elec. Supply Co., Inc.*, 420 N.Y.S.2d 441, 443 (N.Y. Civ. Ct. 1979) ("It is fundamental in suretyship that with the payment of the principal obligation the obligations of both principal and surety are discharged."); see also *Singer v. Olympia Brewing Co.*, 878 F.2d 596, 600 (2d Cir. 1989) ("[A] plaintiff is entitled to only one satisfaction for each injury."); *United States v. Zan Mach. Co.*, 803 F. Supp. 620, 623 (E.D.N.Y. 1992) ("It is hornbook law that a plaintiff cannot recover twice for the same injury."); *Leighty v. Brunn*, 510 N.Y.S.2d 174, 175 (N.Y. App. Div. 1986) ("It is beyond cavil that a plaintiff is entitled to only one recovery with respect to an identical damage claim."); RESTATEMENT (THIRD) OF SURETYSHIP & GUARANTEE § 19 (1996) ("To the extent that the underlying obligation is discharged by performance or other satisfaction by the principal obligor, the secondary obligation is also discharged. The obligee is entitled to only one aggregate performance.").

time. The Plan Administrator would have to develop and administer new tracking and collections activities to ensure that no holder of a Relevant Guarantee Claim receives more than a single satisfaction. The Plan Administrator could be compelled to send demand letters, enforce rights against collateral, and commence separate adversary proceedings in this Court to ensure collection – an unfortunate, but preventable waste of estate and judicial resources. *See* Plan §§ 14.1(b), (e), (i), (j), (k), (o).

35. The Plan provides for estimation as a prudent alternative to needless litigation of approximately half of the remaining Disputed Claims filed against the Chapter 11 Estates. Estimation of the Relevant Guarantee Claims will result in faster and larger distributions to LBHI's other creditors and will avoid the undue delay to the administration of LBHI's case that would result from litigation regarding the allowance and amounts of claims that will ultimately be satisfied by LBIE and the recovery of amounts distributed by LBHI on account of such claims. Estimation would not significantly impair holders of Relevant Guarantee Claims who, unlike LBHI's other creditors, are expected to be satisfied in full. It would significantly benefit all of LBHI's other creditors by ensuring that approximately \$4.3 billion in unnecessary reserves are not maintained and do not continue to increase and that administrative resources are not depleted or diverted.

36. Based on the foregoing, estimation of the Relevant Guarantee Claims would clearly prevent "undue delay" in the administration of LBHI's case and be consistent with estimation under section 502(c) of the Bankruptcy Code. *See* 11 U.S.C. § 502(c) (requiring estimation of "any contingent or unliquidated claim, the fixing or liquidation of which . . . would unduly delay the administration of the case."); *Enron*, 2006 WL 544463, at *23 ("[B]ecause a deferral of a distribution affects the efficient administration of a case, the possibility of such

deferral provides a justification for estimation of a claim.”); *In re Lionel LLC*, 2007 Bankr. Lexis 2652 (Bankr. S.D.N.Y. Aug. 3, 2007) (“[A] main goal of the Bankruptcy Code is to equitably distribute the debtor’s assets among its creditors. Lengthy bankruptcy proceedings cause delayed distributions, which in turn, greatly devalue the claims of all creditors as they cannot use the assets until they receive them.”); *O’Neill v. Continental Airlines, Inc. (In re Continental Airlines, Inc.)*, 981 F.2d 1450 (5th Cir. 1993) (stating that section 502(c) of the Bankruptcy Code serves two purposes, one of which is “to promote a fair distribution to creditors through a realistic assessment of uncertain claims.”).

NOTICE

37. No trustee has been appointed in the Chapter 11 Cases. The Plan Administrator, in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635], has served notice of this motion on (i) the U.S. Trustee; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney for the Southern District of New York; (v) the record holder of each Relevant Guarantee Claim; and (vi) all parties who have requested notice in these chapter 11 cases. The Plan Administrator submits that no other or further notice need be provided.

38. No previous request for the relief sought herein has been made by LBHI or the Plan Administrator to this or any other court.

WHEREFORE the Plan Administrator respectfully requests that the Court grant the relief requested herein and such other and further relief as it deems just and proper.

Dated: New York, New York
June 10, 2015

/s/ Garrett A. Fail
Garrett A. Fail

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and Certain of Its Affiliates

EXHIBIT C

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
1	A&M INVESTMENT HOLDINGS LIMITED	17175	Lehman Brothers Holdings Inc.	09/18/2009	\$2,535.00	\$2,535.00	\$0.00
2	ABBOUD, CHUCRI & ANDREA	17188	Lehman Brothers Holdings Inc.	09/18/2009	\$9,229.00	\$9,229.00	\$0.00
3	ABERDEEN GLOBAL II-EURO CORPORATE BOND FUND	16640	Lehman Brothers Holdings Inc.	09/18/2009	\$262,611.68 *	\$262,611.68 *	\$0.00
4	ABERDEEN GLOBAL II-LONG DATED STERLING AGGREGATE BOND FUND	16652	Lehman Brothers Holdings Inc.	09/18/2009	\$97,088.00 *	\$97,088.00 *	\$0.00
5	ABERDEEN GLOBAL II-STERLING AGGREGATED BOND FUND	16650	Lehman Brothers Holdings Inc.	09/18/2009	\$91,627.31 *	\$91,627.31 *	\$0.00
6	ABN AMRO BANK NV (STICHTING PENSIOENFONDS VAN DE)	67770	Lehman Brothers Holdings Inc.	12/06/2011	\$24,135,619.55 *	\$24,135,619.55 *	\$0.00
7	ABU DHABI INVESTMENT AUTHORITY	15651	Lehman Brothers Holdings Inc.	09/17/2009	\$1,497,646.72	\$1,490,958.04	\$0.00
8	ABU DHABI RETIREMENT PENSIONS & BENEFITS FUND	15539	Lehman Brothers Holdings Inc.	09/17/2009	\$70,150.10	\$62,360.52	\$0.00
9	ADI LONG SHORT EUROPE	19656	Lehman Brothers Holdings Inc.	09/18/2009	\$1,655.92	\$1,655.92	\$0.00
10	ADK SOHO FUND	17252	Lehman Brothers Holdings Inc.	09/18/2009	\$2,331,152.49 *	\$2,331,152.49 *	\$0.00
11	ADM CAPITALA/C ADM GLADIUS FUND LIMITED	10237	Lehman Brothers Holdings Inc.	09/03/2009	\$13,642,332.08	\$13,642,332.08	\$0.00
12	ADVANCED SERIES TRUST, ON BEHALF OF THE AST ADVANCED STRATEGIES	14003	Lehman Brothers Holdings Inc.	09/16/2009	\$36,799.55	\$36,799.55	\$0.00
13	AFTRA RETIREMENT FUNDS	16236	Lehman Brothers Holdings Inc.	09/18/2009	\$97,683.70	\$97,683.70	\$0.00
14	AGILENT TECHNOLOGIES INTERNATIONAL GROWTH PORTFOLIO	65410	Lehman Brothers Holdings Inc.	11/11/2009	\$21,597.28	\$21,597.28	\$0.00
15	AGILENT TECHNOLOGIES UK LIMITED RETIREMENT BENEFITS PLAN	10225	Lehman Brothers Holdings Inc.	09/03/2009	\$31,566.38	\$31,566.38	\$0.00
16	AGRICULTURAL BANK OF CHINA LTD	13564	Lehman Brothers Holdings Inc.	09/16/2009	\$51,706,141.87	\$51,706,141.87	\$0.00
17	AIG FINANCIAL PRODUCTS CORP	31111	Lehman Brothers Holdings Inc.	09/22/2009	\$5,667,210.00 *	\$5,667,210.00 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
18	ALEPPA FUNDING I LLC	26546	Lehman Brothers Holdings Inc.	09/22/2009	\$6,901.68	\$6,901.68	\$0.00
19	ALLIANCE & LEICESTER PLC	13902	Lehman Brothers Holdings Inc.	09/16/2009	\$19,474,124.68 *	\$19,474,124.68 *	\$0.00
20	ALLIANCE TRUST PENSIONS LTD.	27604	Lehman Brothers Holdings Inc.	09/22/2009	\$1,864,403.00	\$1,864,403.00	\$0.00
21	ALLIANZ GLOBAL INVESTORS FRANCE SA	19930	Lehman Brothers Holdings Inc.	09/21/2009	\$7,172.80	\$7,172.80	\$0.00
22	ALLIANZ GLOBAL INVESTORS FRANCE SA	65413	Lehman Brothers Holdings Inc.	10/01/2009	\$500,000.00	\$500,000.00	\$0.00
23	ALLIANZ GLOBAL INVESTORS FRANCE SA / AGF VITA PLUS	12710	Lehman Brothers Holdings Inc.	09/15/2009	\$2,194,529.43	\$2,194,529.43	\$0.00
24	ALLIANZ GLOBAL INVESTORS FRANCE SA/ AGF EFFICIO PLUS	12707	Lehman Brothers Holdings Inc.	09/15/2009	\$2,041,751.68	\$2,041,751.68	\$0.00
25	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16780	Lehman Brothers Holdings Inc.	09/18/2009	\$8,516,925.00	\$8,516,925.00	\$0.00
26	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16781	Lehman Brothers Holdings Inc.	09/18/2009	\$53,372.00	\$53,372.00	\$0.00
27	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16782	Lehman Brothers Holdings Inc.	09/18/2009	\$77,193.00	\$77,193.00	\$0.00
28	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16783	Lehman Brothers Holdings Inc.	09/18/2009	\$67,753.00	\$67,753.00	\$0.00
29	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16784	Lehman Brothers Holdings Inc.	09/18/2009	\$106,204.00	\$106,204.00	\$0.00
30	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16785	Lehman Brothers Holdings Inc.	09/18/2009	\$3,117.00	\$3,117.00	\$0.00
31	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16787	Lehman Brothers Holdings Inc.	09/18/2009	\$112,532.00	\$112,532.00	\$0.00
32	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16788	Lehman Brothers Holdings Inc.	09/18/2009	\$115,483.00	\$115,483.00	\$0.00
33	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16789	Lehman Brothers Holdings Inc.	09/18/2009	\$353,898.00	\$353,898.00	\$0.00
34	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16790	Lehman Brothers Holdings Inc.	09/18/2009	\$2,189,190.00	\$2,189,190.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
35	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16801	Lehman Brothers Holdings Inc.	09/18/2009	\$98,406.00	\$98,406.00	\$0.00
36	ALLIANZ GLOBAL INVESTORS KAPITALANLAGEGESELLSCHAFT MBH	16802	Lehman Brothers Holdings Inc.	09/18/2009	\$1,600.00	\$1,600.00	\$0.00
37	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16791	Lehman Brothers Holdings Inc.	09/18/2009	\$39,575.00	\$39,575.00	\$0.00
38	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16792	Lehman Brothers Holdings Inc.	09/18/2009	\$2,607,197.00	\$2,607,197.00	\$0.00
39	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16793	Lehman Brothers Holdings Inc.	09/18/2009	\$1,541,262.00	\$1,541,262.00	\$0.00
40	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16794	Lehman Brothers Holdings Inc.	09/18/2009	\$782,823.00	\$782,823.00	\$0.00
41	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16795	Lehman Brothers Holdings Inc.	09/18/2009	\$1,144,273.00	\$1,144,273.00	\$0.00
42	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16796	Lehman Brothers Holdings Inc.	09/18/2009	\$996,569.00	\$996,569.00	\$0.00
43	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16797	Lehman Brothers Holdings Inc.	09/18/2009	\$1,405,694.00	\$1,405,694.00	\$0.00
44	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16798	Lehman Brothers Holdings Inc.	09/18/2009	\$508,888.00	\$508,888.00	\$0.00
45	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16799	Lehman Brothers Holdings Inc.	09/18/2009	\$117,985.00	\$117,985.00	\$0.00
46	ALLIANZ GLOBAL INVESTORS LUXEMBOURG S.A.	16800	Lehman Brothers Holdings Inc.	09/18/2009	\$48,426.00	\$48,426.00	\$0.00
47	ALLIANZ GROUP PENSION SCHEME, THE	17766	Lehman Brothers Holdings Inc.	09/18/2009	\$31,566.38	\$31,566.38	\$0.00
48	ALLIANZ INVEST KAPITALANLAGEGESELLSCHAFT MBH FOR	12761	Lehman Brothers Holdings Inc.	09/15/2009	\$65,458.81	\$65,458.81	\$0.00
49	ALLPAX LTD	13593	Lehman Brothers Holdings Inc.	09/16/2009	\$74.00	\$74.00	\$0.00
50	ALPHA BOND PLUS	29803	Lehman Brothers Holdings Inc.	09/22/2009	\$78,194.00	\$78,194.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
51	ALPHAGEN MULTI-STRATEGY MASTER FUND LIMITED, THE	23632	Lehman Brothers Holdings Inc.	09/21/2009	\$3,629,821.82 *	\$3,629,821.82 *	\$0.00
52	ALTMA FUND SICAV P.L.C. IN RESPECT OF PARK GATE SUB-FUND	5061	Lehman Brothers Holdings Inc.	07/01/2009	\$596,386.00	\$596,386.00	\$0.00
53	AMP CAPITAL INVESTORS LIMITED ON BEHALF OF FD	20752	Lehman Brothers Holdings Inc.	09/21/2009	\$501,903.00 *	\$501,903.00 *	\$0.00
54	AMUNDI AGGREGATE MONDE	29792	Lehman Brothers Holdings Inc.	09/22/2009	\$42,098.00 *	\$42,098.00 *	\$0.00
55	AMUNDI AGGREGATE MONDE	29797	Lehman Brothers Holdings Inc.	09/22/2009	\$110,390.00 *	\$110,390.00 *	\$0.00
56	AMUNDI CAPITAL VAR 20 USD	29785	Lehman Brothers Holdings Inc.	09/22/2009	\$192,134.00 *	\$192,134.00 *	\$0.00
57	AMUNDI DYNARBITRAGE INTERNATIONAL	29794	Lehman Brothers Holdings Inc.	09/22/2009	\$8,524.00 *	\$8,524.00 *	\$0.00
58	AMUNDI DYNARBITRAGE VAR 8	29793	Lehman Brothers Holdings Inc.	09/22/2009	\$672,093.00 *	\$672,093.00 *	\$0.00
59	AMUNDI FUNDS ABSOLUTE VAR 2 (EUR)	29791	Lehman Brothers Holdings Inc.	09/22/2009	\$34,355.00 *	\$34,355.00 *	\$0.00
60	AMUNDI FUNDS ABSOLUTE VOLATILITY WORLD EQUITIES	29788	Lehman Brothers Holdings Inc.	09/22/2009	\$309,298.00 *	\$309,298.00 *	\$0.00
61	AMUNDI GLOBAL EMERGENTS	29789	Lehman Brothers Holdings Inc.	09/22/2009	\$118,553.00 *	\$118,553.00 *	\$0.00
62	AMUNDI INTERINVEST - INTERNATIONAL DEBTS	29786	Lehman Brothers Holdings Inc.	09/22/2009	\$3,096.00 *	\$3,096.00 *	\$0.00
63	AMUNDI SERENITE PEA	29776	Lehman Brothers Holdings Inc.	09/22/2009	\$84,436,417.00 *	\$84,436,417.00 *	\$0.00
64	ANSAB CAPITAL CORPORATION	17182	Lehman Brothers Holdings Inc.	09/18/2009	\$6,299.00	\$6,299.00	\$0.00
65	ANTHRACITE INVESTMENTS (CAYMAN) LIMITED	26509	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
66	ANTHRACITE INVESTMENTS (CAYMAN) LIMITED	26511	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
67	APOGEE FUND, LTD., THE	33163	Lehman Brothers Holdings Inc.	09/22/2009	\$590,571.07	\$590,571.07	\$0.00
68	ARGO CAPITAL HOLDINGS LIMITED	21782	Lehman Brothers Holdings Inc.	09/21/2009	\$370,233.00	\$370,233.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
69	ARROWGRASS MASTER FUND LTD	8651	Lehman Brothers Holdings Inc.	08/18/2009	\$264,501.92	\$264,501.92	\$0.00
70	ARSAGO ALTERNATIVE INVESTMENTS SPC FOR THE ACCOUNT OF ARSAGO	28003	Lehman Brothers Holdings Inc.	09/22/2009	\$118,255.82 *	\$118,255.82 *	\$0.00
71	ARSAGO STRATEGIES SPC FOR THE ACCOUNT OF ARSAGO GLOBAL MACRO	28005	Lehman Brothers Holdings Inc.	09/22/2009	\$1,818,762.85 *	\$1,818,762.85 *	\$0.00
72	ASHAWAY LIMITED	13788	Lehman Brothers Holdings Inc.	09/16/2009	\$927.00 *	\$927.00 *	\$0.00
73	ASHAWAY LIMITED SUB ACCOUNT	13787	Lehman Brothers Holdings Inc.	09/16/2009	\$495.00 *	\$495.00 *	\$0.00
74	ASIAN CENTURY QUEST FUND LP	33288	Lehman Brothers Holdings Inc.	09/18/2009	\$24,812.00 *	\$24,812.00 *	\$0.00
75	ASIAN INFLATION RESPONSE FUND - (#4634)	16154	Lehman Brothers Holdings Inc.	09/18/2009	\$126,046.92	\$126,046.92	\$0.00
76	ASPEN CREEK FINANCIAL ADVISORS, LLC	8665	Lehman Brothers Holdings Inc.	08/18/2009	\$370,166.66 *	\$370,166.66 *	\$0.00
77	ASPEN CREEK FINANCIAL ADVISORS, LLC	8666	Lehman Brothers Holdings Inc.	08/18/2009	\$1,298,689.09 *	\$1,298,689.09 *	\$0.00
78	ASPEN CREEK FINANCIAL ADVISORS, LLC	8667	Lehman Brothers Holdings Inc.	08/18/2009	\$543,446.26 *	\$543,446.26 *	\$0.00
79	ASPEN CREEK FINANCIAL ADVISORS, LLC	8668	Lehman Brothers Holdings Inc.	08/18/2009	\$210,261.98 *	\$210,261.98 *	\$0.00
80	ASPEN CREEK FINANCIAL ADVISORS, LLC	8669	Lehman Brothers Holdings Inc.	08/18/2009	\$50,313.78 *	\$50,313.78 *	\$0.00
81	ASPEN CREEK FINANCIAL ADVISORS, LLC	8670	Lehman Brothers Holdings Inc.	08/18/2009	\$1,007,064.76 *	\$1,007,064.76 *	\$0.00
82	ASPEN CREEK FINANCIAL ADVISORS, LLC	8671	Lehman Brothers Holdings Inc.	08/18/2009	\$935,221.49 *	\$935,221.49 *	\$0.00
83	ASPEN LUCIAN, LIMITED	26254	Lehman Brothers Holdings Inc.	09/21/2009	\$30,000,000.00 *	\$30,000,000.00 *	\$0.00
84	ASPEN NOAH, LIMITED	19974	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
85	ASSET MANAGERS INTERNATIONAL LTD	19490	Lehman Brothers Holdings Inc.	09/18/2009	Undetermined	Undetermined	\$0.00
86	ASTATINE III, L.L.C	19924	Lehman Brothers Holdings Inc.	09/21/2009	\$39,394,815.00 *	\$39,394,815.00 *	\$0.00
87	ASTRAZENECA PENSIONS TRUSTEE LIMITED	33254	Lehman Brothers Holdings Inc.	09/22/2009	\$225,708.67	\$225,708.67	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
88	ASUMLA INVESTMENTS LIMITED	17126	Lehman Brothers Holdings Inc.	09/18/2009	\$2,752.00	\$2,752.00	\$0.00
89	ATOUT EUROLAND	29777	Lehman Brothers Holdings Inc.	09/22/2009	\$31,733,842.00 *	\$31,733,842.00 *	\$0.00
90	ATOUT FRANCE	29774	Lehman Brothers Holdings Inc.	09/22/2009	\$22,771,210.00 *	\$22,771,210.00 *	\$0.00
91	ATTESTOR VALUE MASTER FUND LP	13320	Lehman Brothers Holdings Inc.	09/16/2009	\$6,607,185.00 *	\$6,607,185.00 *	\$0.00
92	ATTESTOR VALUE MASTER FUND LP	15473	Lehman Brothers Holdings Inc.	09/17/2009	\$7,449,874.20	\$7,449,874.20	\$0.00
93	ATTESTOR VALUE MASTER FUND LP	17524	Lehman Brothers Holdings Inc.	09/18/2009	\$29,642,618.00	\$29,642,618.00	\$0.00
94	ATTESTOR VALUE MASTER FUND LP	17534	Lehman Brothers Holdings Inc.	09/18/2009	\$372,868.85	\$372,868.85	\$0.00
95	ATTESTOR VALUE MASTER FUND LP	19128	Lehman Brothers Holdings Inc.	09/18/2009	\$1,170,948.79 *	\$1,170,948.79 *	\$0.00
96	ATTESTOR VALUE MASTER FUND LP	19686	Lehman Brothers Holdings Inc.	09/11/2009	\$8,524,454.00 *	\$8,524,454.00 *	\$0.00
97	ATTESTOR VALUE MASTER FUND LP	19933	Lehman Brothers Holdings Inc.	09/21/2009	\$16,621,219.67 *	\$16,621,219.67 *	\$0.00
98	ATTESTOR VALUE MASTER FUND LP	20285	Lehman Brothers Holdings Inc.	09/21/2009	\$2,573,745.00 *	\$2,573,745.00 *	\$0.00
99	ATTESTOR VALUE MASTER FUND LP	21953	Lehman Brothers Holdings Inc.	09/21/2009	\$3,429,630.61 *	\$3,429,630.61 *	\$0.00
100	ATTESTOR VALUE MASTER FUND LP	26433	Lehman Brothers Holdings Inc.	09/22/2009	\$213,534.85 *	\$213,534.85 *	\$0.00
101	ATTESTOR VALUE MASTER FUND LP	29801	Lehman Brothers Holdings Inc.	09/22/2009	\$1,400,408.00	\$1,400,408.00	\$0.00
102	ATTESTOR VALUE MASTER FUND LP	33312	Lehman Brothers Holdings Inc.	09/18/2009	\$3,707,823.00 *	\$3,707,823.00 *	\$0.00
103	AUREL BGC	28343	Lehman Brothers Holdings Inc.	09/22/2009	\$477,397.00	\$477,397.00	\$0.00
104	AURELIUS CAPITAL PARTNERS, L.P.	21327	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
105	AURELIUS INVESTMENT, LLC	21328	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
106	AUTONOMY MASTER FUND LIMITED	21349	Lehman Brothers Holdings Inc.	09/21/2009	\$5,387,727.00 *	\$5,387,727.00 *	\$0.00
107	AXA FRANCE VIE	15475	Lehman Brothers Holdings Inc.	09/17/2009	\$253,887.10	\$253,887.10	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
108	AXA IM DEUTSCHLAND	15487	Lehman Brothers Holdings Inc.	09/17/2009	\$7,991,682.30	\$7,991,682.30	\$0.00
109	AXA IM DEUTSCHLAND ACTING FOR THE ACCOUNT OF	15474	Lehman Brothers Holdings Inc.	09/17/2009	\$1,489,975.70	\$1,489,975.70	\$0.00
110	AXA INSURANCE UK PLC	15483	Lehman Brothers Holdings Inc.	09/17/2009	\$341,745.00	\$341,745.00	\$0.00
111	AXA PPP HEALTHCARE LIMITED	15485	Lehman Brothers Holdings Inc.	09/17/2009	\$147,179.62	\$147,179.62	\$0.00
112	AXA WORLD FUNDS-SUB-FUND ALPHA CREDIT BONDS	16067	Lehman Brothers Holdings Inc.	09/18/2009	\$2,434.10	\$2,434.10	\$0.00
113	BAA PENSION TRUST COMPANY LTD.	67767	Lehman Brothers Holdings Inc.	12/06/2011	\$11,456,673.62 *	\$11,456,673.62 *	\$0.00
114	BABCOCK INTERNATIONAL GROUP PENSION SCHEME	26551	Lehman Brothers Holdings Inc.	09/22/2009	\$178,137.63	\$178,137.63	\$0.00
115	BABCOCK PENSION TRUST LIMITED, THE, ACTING AS TRUSTEE OF THE BABCOCK	20750	Lehman Brothers Holdings Inc.	09/21/2009	\$61,986.00 *	\$61,986.00 *	\$0.00
116	BALVENIE LIMITED	14102	Lehman Brothers Holdings Inc.	09/16/2009	\$727,176.00	\$727,176.00	\$0.00
117	BANC OF AMERICA CREDIT PRODUCTS, INC.	14692	Lehman Brothers Holdings Inc.	09/17/2009	\$104,663.12 *	\$104,663.12 *	\$0.00
118	BANC OF AMERICA CREDIT PRODUCTS, INC.	33301	Lehman Brothers Holdings Inc.	09/18/2009	\$13,232,112.01 *	\$13,232,112.01 *	\$0.00
119	BANCA ALETTI & C. S.P.A.	12484	Lehman Brothers Holdings Inc.	09/14/2009	\$7,828,696.78 *	\$7,828,696.78 *	\$0.00
120	BANCA DI CREDITO POPOLARE SOCIETA COOPERATIVA PER AZIONI	29555	Lehman Brothers Holdings Inc.	09/22/2009	\$1,609,164.07	\$1,609,164.07	\$0.00
121	BANCA IMI SPA	15056	Lehman Brothers Holdings Inc.	09/17/2009	\$1,370,918.61 *	\$1,370,918.61 *	\$0.00
122	BANCA IMI SPA	15061	Lehman Brothers Holdings Inc.	09/17/2009	\$776,231.22 *	\$776,231.22 *	\$0.00
123	BANCA MONTE DEI PASCHI DI SIENA S.P.A.	14265	Lehman Brothers Holdings Inc.	09/16/2009	\$312,179.30 *	\$312,179.30 *	\$0.00
124	BANCA MONTE DEI PASCHI DI SIENA S.P.A.	14281	Lehman Brothers Holdings Inc.	09/16/2009	\$9,832,526.18 *	\$9,832,526.18 *	\$0.00
125	BANCA POPOLARE DELL'EMILIA ROMAGNA S.C.	7907	Lehman Brothers Holdings Inc.	08/10/2009	\$426,079.00	\$426,079.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
126	BANCA POPOLARE DI MILANO SOCIETA COOPERATIVE A.R.L.	15442	Lehman Brothers Holdings Inc.	09/17/2009	\$31,132.20 *	\$31,132.20 *	\$0.00
127	BANCA POPOLARE DI NOVARA SPA	12625	Lehman Brothers Holdings Inc.	09/14/2009	\$5,221.54 *	\$5,221.54 *	\$0.00
128	BANCO BRADESCO S.A.	29992	Lehman Brothers Holdings Inc.	09/22/2009	\$2,997,176.23 *	\$2,997,176.23 *	\$0.00
129	BANCO DO BRASIL S. A.- GRAND CAYMAN BRANCH	27837	Lehman Brothers Holdings Inc.	09/21/2009	\$12,341,267.18 *	\$12,341,267.18 *	\$0.00
130	BANCO MARE NOSTRUM, S.A.	29605	Lehman Brothers Holdings Inc.	09/22/2009	\$2,951,718.40	\$2,951,718.40	\$0.00
131	BANCO VOTORANTIM S.A. NASSAU	21389	Lehman Brothers Holdings Inc.	09/21/2009	\$16,847,828.96 *	\$16,847,828.96 *	\$0.00
132	BANK FOR INTERNATIONAL SETTLEMENTS FX DEPT	15648	Lehman Brothers Holdings Inc.	09/17/2009	\$22,128,318.00	\$22,128,318.00	\$0.00
133	BANK JULIUS BAER & CO. LTD.	21860	Lehman Brothers Holdings Inc.	09/21/2009	\$43,574.27 *	\$43,574.27 *	\$0.00
134	BANK JULIUS BAER & CO. LTD.	21861	Lehman Brothers Holdings Inc.	09/21/2009	\$947,806.69 *	\$947,806.69 *	\$0.00
135	BANK JULIUS BAER & CO. LTD.	21862	Lehman Brothers Holdings Inc.	09/21/2009	\$3,676,330.90 *	\$3,676,330.90 *	\$0.00
136	BANK LEUMI LE-ISRAEL B.M.	28329	Lehman Brothers Holdings Inc.	09/22/2009	\$415,109.00 *	\$415,109.00 *	\$0.00
137	BANK LEUMI LE-ISRAEL B.M.	68115	Lehman Brothers Holdings Inc.	07/13/2012	\$39,894,746.54	\$39,894,746.54	\$0.00
138	BANK OF AMERICA MERRILL LYNCH INTERNATIONAL LTD.	20153	Lehman Brothers Holdings Inc.	09/21/2009	\$1,104,762.63	\$1,104,762.63	\$0.00
139	BANK OF AMERICA, N.A.	14077	Lehman Brothers Holdings Inc.	09/16/2009	\$3,803,234.35 *	\$3,803,234.35 *	\$0.00
140	BANK OF AMERICA, N.A.	20107	Lehman Brothers Holdings Inc.	09/21/2009	\$17,205,777.90 *	\$17,205,777.90 *	\$0.00
141	BANK OF ESTONIA	42197	Lehman Brothers Holdings Inc.	10/19/2009	\$115,512.22	\$49,155.70	\$0.00
142	BANK OF KOREA, THE	13946	Lehman Brothers Holdings Inc.	09/16/2009	\$269,725.91	\$269,725.91	\$0.00
143	BANK OF NEW YORK MELLON,	21993	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
144	BANK OF NOVA SCOTIA, THE	67931	Lehman Brothers Holdings Inc.	02/28/2012	\$131,667,013.00	\$131,667,013.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
145	BANK VONTOBEL AG	19459	Lehman Brothers Holdings Inc.	09/18/2009	\$1,363,373.00 *	\$1,363,373.00 *	\$0.00
146	BANKHAUS LAMPE KG	14262	Lehman Brothers Holdings Inc.	09/16/2009	\$61,152.43	\$61,152.43	\$0.00
147	BANKIA, S.A.	28169	Lehman Brothers Holdings Inc.	09/22/2009	\$639,090.00 *	\$639,090.00 *	\$0.00
148	BANKINTER, SA	28157	Lehman Brothers Holdings Inc.	09/22/2009	\$323,125.80 *	\$323,125.80 *	\$0.00
149	BANKINTER, SA	28158	Lehman Brothers Holdings Inc.	09/22/2009	\$4,205,478.95 *	\$4,205,478.95 *	\$0.00
150	BANQUE D'ORSAY	24260	Lehman Brothers Holdings Inc.	09/21/2009	\$20,030,147.64 *	\$20,030,147.64 *	\$0.00
151	BANSABADELL VIDA, S.A. DE SECUROS Y REASEGUROS	27962	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
152	BARCLAYS BANK PLC	18074	Lehman Brothers Holdings Inc.	09/18/2009	\$152,630,834.00 *	\$3,999,938.00 *	\$0.00
153	BARCLAYS BANK PLC	20789	Lehman Brothers Holdings Inc.	09/21/2009	\$422,469.00 *	\$422,469.00 *	\$0.00
154	BARCLAYS BANK PLC	20793	Lehman Brothers Holdings Inc.	09/21/2009	\$12,256,293.00 *	\$12,256,293.00 *	\$0.00
155	BARCLAYS BANK PLC	20794	Lehman Brothers Holdings Inc.	09/21/2009	\$439,069.00 *	\$439,069.00 *	\$0.00
156	BARCLAYS BANK PLC	20795	Lehman Brothers Holdings Inc.	09/21/2009	\$1,827,957.00 *	\$1,827,957.00 *	\$0.00
157	BARCLAYS BANK PLC	27747	Lehman Brothers Holdings Inc.	09/22/2009	\$754,190.06	\$754,190.06	\$0.00
158	BARCLAYS BANK PLC	67266	Lehman Brothers Holdings Inc.	12/17/2010	\$2,110,610.87 *	\$2,110,610.87 *	\$0.00
159	BARCLAYS CAPITAL SECURITIES LTD.	18072	Lehman Brothers Holdings Inc.	09/18/2009	Undetermined	Undetermined	\$0.00
160	BARCLAYS GLOBAL INVESTORS ASCENT UK LONG CORPORATE BOND FUND A SUBFUND	14006	Lehman Brothers Holdings Inc.	09/16/2009	\$278,997.93 *	\$278,997.93 *	\$0.00
161	BARCLAYS GLOBAL INVESTORS FIXED INCOME GLOBALALPHA FUND A SUB FUND OF	14007	Lehman Brothers Holdings Inc.	09/16/2009	\$4,707,576.74 *	\$4,707,576.74 *	\$0.00
162	BARCLAYS GLOBAL INVESTORS LIABILITY SOLUTIONS FUNDS LEVERAGE E FIXED	65727	Lehman Brothers Holdings Inc.	11/25/2009	\$130,098.02 *	\$130,098.02 *	\$0.00
163	BARLOWORLD PENSION TRUST LIMITED	11384	Lehman Brothers Holdings Inc.	09/11/2009	\$90,615.76	\$33,899.78	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
164	BARNETT, MATTHEW LEWIS	24677	Lehman Brothers Holdings Inc.	09/21/2009	\$1,364,926.55	\$1,070,867.88	\$0.00
165	BARONIO, ILEANA	13768	Lehman Brothers Holdings Inc.	09/16/2009	\$14,864.45	\$14,864.45	\$0.00
166	BAYERISCHE HYPO-UND VEREINSBANK AG	66024	Lehman Brothers Holdings Inc.	12/28/2009	\$7,990,781.09 *	\$2,087,601.72 *	\$0.00
167	BAZZOCCHI, GIULIA	13767	Lehman Brothers Holdings Inc.	09/16/2009	\$556,269.97	\$556,269.97	\$0.00
168	BBK B.S.C	7007	Lehman Brothers Holdings Inc.	08/03/2009	\$384,093.00	\$384,093.00	\$0.00
169	BEAVER CREEK GLOBAL FUND SPC	13050	Lehman Brothers Holdings Inc.	09/15/2009	\$416,465.23	\$416,465.23	\$0.00
170	BELL ATLANTIC MASTER TRUST (100096)	66208	Lehman Brothers Holdings Inc.	02/02/2010	\$448.00 *	\$448.00 *	\$0.00
171	BENTICO TRADING LTD - SHEARWATER HOUSE	13592	Lehman Brothers Holdings Inc.	09/16/2009	\$1,502.00	\$1,502.00	\$0.00
172	BERLIN-HANNOVERSCHE HYPOTHEKENBANK AG	10634	Lehman Brothers Holdings Inc.	09/08/2009	\$49,132.56	\$49,132.56	\$0.00
173	BERMUDA TRUST (GUERNSEY) LTD	13588	Lehman Brothers Holdings Inc.	09/16/2009	\$82,357.00	\$82,357.00	\$0.00
174	BERNESE CAPITAL, L.L.C.	10721	Lehman Brothers Holdings Inc.	09/08/2009	\$1,571,510.26	\$1,571,510.26	\$0.00
175	BERNESE CAPITAL, L.L.C.	10723	Lehman Brothers Holdings Inc.	09/08/2009	\$2,566,461.18	\$2,566,461.18	\$0.00
176	BERNESE CAPITAL, L.L.C.	17883	Lehman Brothers Holdings Inc.	09/18/2009	\$548,936.82 *	\$548,936.82 *	\$0.00
177	BERNESE CAPITAL, L.L.C.	19304	Lehman Brothers Holdings Inc.	09/18/2009	\$5,740,685.09 *	\$5,740,685.09 *	\$0.00
178	BFT GESTION ON BEHALF OF BFT VOL 2	15189	Lehman Brothers Holdings Inc.	09/17/2009	\$4,595.58	\$4,595.58	\$0.00
179	BFT GESTION ON BEHALF OF IENA OPPORTUNITIES INTERNATIONALES	15190	Lehman Brothers Holdings Inc.	09/17/2009	\$5,651.15	\$5,651.15	\$0.00
180	BGC BROKERS L.P.	22155	Lehman Brothers Holdings Inc.	09/21/2009	\$425,044.00	\$425,044.00	\$0.00
181	BGC CAPITAL MARKETS (HONG KONG) LIMITED	22154	Lehman Brothers Holdings Inc.	09/21/2009	\$6,800.00	\$6,800.00	\$0.00
182	BGC INTERNATIONAL L.P.	22152	Lehman Brothers Holdings Inc.	09/21/2009	\$89,323.00	\$89,323.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
183	BGC SECURITIES (HONG KONG), LLC BRANCH	22153	Lehman Brothers Holdings Inc.	09/21/2009	\$1,162.00	\$1,162.00	\$0.00
184	BGI EOS LIMITED, WALKERS CORPORATE SERVICES LIMITED	14009	Lehman Brothers Holdings Inc.	09/16/2009	\$29,793,923.27 *	\$29,793,923.27 *	\$0.00
185	BGI FIXED INCOME GLOBAL ALPHA FUND LTD	12010	Lehman Brothers Holdings Inc.	09/14/2009	\$5,857,406.00 *	\$5,857,406.00 *	\$0.00
186	BIMINI INVESTMENTS S.A.R.L.	14823	Lehman Brothers Holdings Inc.	09/17/2009	\$36,339,909.00 *	\$36,339,909.00 *	\$0.00
187	BIRKS PLACE, L.L.C.	26488	Lehman Brothers Holdings Inc.	09/22/2009	\$37,539,877.00 *	\$37,539,877.00 *	\$0.00
188	BIRKS PLACE, L.L.C.	26489	Lehman Brothers Holdings Inc.	09/22/2009	\$3,357,909.00 *	\$3,357,909.00 *	\$0.00
189	BLACK ARBITRAGE OFFSHORE LTD	17159	Lehman Brothers Holdings Inc.	09/18/2009	\$6,458.00 *	\$6,458.00 *	\$0.00
190	BLACK DIAMOND OFFSHORE LTD	17162	Lehman Brothers Holdings Inc.	09/18/2009	\$26,196.00 *	\$26,196.00 *	\$0.00
191	BLACKROCK FINANCIAL MANAGEMENT, INC., AS INVESTMENT ADVISOR,	28684	Lehman Brothers Holdings Inc.	09/22/2009	\$314,810.00 *	\$314,810.00 *	\$0.00
192	BLACKROCK FINANCIAL MGMT (UK), LTD, AS INVESTMENT ADVISOR	28685	Lehman Brothers Holdings Inc.	09/22/2009	\$208,614.60 *	\$208,614.60 *	\$0.00
193	BLUEBAY EUROPEAN CREDIT OPPORTUNITY FUND	20090	Lehman Brothers Holdings Inc.	09/21/2009	\$875,191.24 *	\$875,191.24 *	\$0.00
194	BMW (UK) TRUSTEES LIMITED	11483	Lehman Brothers Holdings Inc.	09/11/2009	\$146,107.81	\$91,407.39	\$0.00
195	BNP PARIBAS	67938	Lehman Brothers Holdings Inc.	03/02/2012	\$775,094,830.49 *	\$17,659,061.98 *	\$0.00
196	BNP PARIBAS FIN'AMS	66514	Lehman Brothers Holdings Inc.	04/09/2010	\$10,794,555.20 *	\$10,794,555.20 *	\$0.00
197	BOARD OF THE PENSION PROTECTION FUND, THE	17246	Lehman Brothers Holdings Inc.	09/18/2009	\$409,939.59	\$234,596.82	\$0.00
198	BOARD OF TRUSTEES FOR THE MARYLAND STATE RETIREMENT AND PENSION SYSTEM	65882	Lehman Brothers Holdings Inc.	12/09/2009	\$10,350.71	\$10,350.71	\$0.00
199	BOARD OF TRUSTEES OF THE NATIONAL PROVIDENT FUND, THE	9840	Lehman Brothers Holdings Inc.	08/31/2009	\$154,868.13	\$154,868.13	\$0.00
200	BOC PENSIONS LIMITED ACTING AS TRUSTEE OF THE BOC PENSION	20756	Lehman Brothers Holdings Inc.	09/21/2009	\$939.00 *	\$939.00 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
201	BOEHRINGER INGELHEIM	28215	Lehman Brothers Holdings Inc.	09/22/2009	\$504.23 *	\$504.23 *	\$0.00
202	BOEING COMPANY	27093	Lehman Brothers Holdings Inc.	09/22/2009	\$5,361.91 *	\$5,361.91 *	\$0.00
203	BOEING COMPANY EMPLOYEE RETIREMENT PLANS MASTER TRUST (609372), THE	66207	Lehman Brothers Holdings Inc.	02/02/2010	\$3,102.00 *	\$3,102.00 *	\$0.00
204	BOEING COMPANY EMPLOYEE RETIREMENT PLANS MASTER TRUST, THE	19832	Lehman Brothers Holdings Inc.	09/21/2009	\$8,353.28 *	\$8,353.28 *	\$0.00
205	BOUSSARD & GAVAUDAN FUND PLC	16023	Lehman Brothers Holdings Inc.	09/18/2009	\$11,358,995.21	\$11,358,995.21	\$0.00
206	BOWERY INSTITUTIONAL OPPORTUNITY FUND, L.P.	13770	Lehman Brothers Holdings Inc.	09/16/2009	\$680,637.39	\$680,637.39	\$0.00
207	BOWERY INSTITUTIONAL OPPORTUNITY FUND, L.P.	5069	Lehman Brothers Holdings Inc.	07/02/2009	\$1,174,603.00	\$1,174,603.00	\$0.00
208	BRADFORD & BINGLEY PLC	19489	Lehman Brothers Holdings Inc.	09/18/2009	\$13,154,375.50 *	\$13,154,375.50 *	\$0.00
209	BRAIN RESEARCH TRUST, THE	21787	Lehman Brothers Holdings Inc.	09/21/2009	\$726.00	\$726.00	\$0.00
210	BREVAN HOWARD ASIA MASTER FUND LIMITED	14677	Lehman Brothers Holdings Inc.	09/17/2009	\$1,325,000.00 *	\$1,325,000.00 *	\$0.00
211	BREVAN HOWARD EMERGING MARKETS STRATEGIES MASTER FUND LIMITED	14676	Lehman Brothers Holdings Inc.	09/17/2009	\$372,334.00 *	\$372,334.00 *	\$0.00
212	BREVAN HOWARD EMERGING MARKETS STRATEGIES MASTER FUND LIMITED	14683	Lehman Brothers Holdings Inc.	09/17/2009	\$153,842.00 *	\$153,842.00 *	\$0.00
213	BREVAN HOWARD EQUITY STRATEGIES MASTER FUND LIMITED	14678	Lehman Brothers Holdings Inc.	09/17/2009	\$1,677,000.00 *	\$1,677,000.00 *	\$0.00
214	BREVAN HOWARD EQUITY STRATEGIES MASTER FUND LIMITED	14681	Lehman Brothers Holdings Inc.	09/17/2009	\$1,027,292.00 *	\$1,027,292.00 *	\$0.00
215	BREVAN HOWARD STRATEGIC OPPORTUNITIES FUND LIMITED	14675	Lehman Brothers Holdings Inc.	09/17/2009	\$5,091,591.00 *	\$5,091,591.00 *	\$0.00
216	BRITANNIA BUILDING SOCIETY PENSION SCHEME	10378	Lehman Brothers Holdings Inc.	09/04/2009	\$109,866.22	\$109,866.22	\$0.00
217	BROOKDALE GLOBAL OPPORTUNITY FUND	15236	Lehman Brothers Holdings Inc.	09/17/2009	\$635,007.28	\$635,007.28	\$0.00

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MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
218	BROOKDALE INTL PRNRS LP	15235	Lehman Brothers Holdings Inc.	09/17/2009	\$1,711,842.83	\$1,711,842.83	\$0.00
219	BT INSTITUTIONAL HEDGED GLOBAL BOND FUND	33244	Lehman Brothers Holdings Inc.	09/22/2009	\$58,194.04	\$58,194.04	\$0.00
220	BURLINGTON LOAN MANAGEMENT LIMITED	14086	Lehman Brothers Holdings Inc.	09/16/2009	\$19,923,889.67 *	\$19,923,889.67 *	\$0.00
221	C.V.I.G.V.F. LUX MASTER S.A.R.L.. UK	17543	Lehman Brothers Holdings Inc.	09/18/2009	\$8,976,875.56 *	\$8,976,875.56 *	\$0.00
222	C.V.I.G.V.F. LUX MASTER S.A.R.L.. UK	30091	Lehman Brothers Holdings Inc.	09/22/2009	\$690,446.00 *	\$690,446.00 *	\$0.00
223	C.V.I.G.V.F. LUX MASTER S.A.R.L.. UK	3641	Lehman Brothers Holdings Inc.	03/31/2009	\$2,879,651.00	\$2,879,651.00	\$0.00
224	C.V.I.G.V.F. LUX MASTER S.A.R.L.. UK	3645	Lehman Brothers Holdings Inc.	03/31/2009	\$852,816.34	\$852,816.34	\$0.00
225	C.V.I.G.V.F. LUX MASTER S.A.R.L.. UK	3648	Lehman Brothers Holdings Inc.	03/31/2009	\$92,532.00	\$92,532.00	\$0.00
226	C.V.I.G.V.F. LUX MASTER S.A.R.L.. UK	3651	Lehman Brothers Holdings Inc.	03/31/2009	\$1,411,499.00	\$1,411,499.00	\$0.00
227	C.V.I.G.V.F. LUX MASTER S.A.R.L.. UK	6943	Lehman Brothers Holdings Inc.	07/31/2009	\$141,857,903.00	\$141,857,903.00	\$0.00
228	C.V.I.G.V.F. LUX MASTER S.A.R.L.. UK	8721	Lehman Brothers Holdings Inc.	08/19/2009	\$47,153,961.92	\$47,153,961.92	\$0.00
229	C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	11021	Lehman Brothers Holdings Inc.	09/09/2009	\$17,000,000.00 *	\$17,000,000.00 *	\$0.00
230	C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	17600	Lehman Brothers Holdings Inc.	09/18/2009	\$23,820,228.00 *	\$23,820,228.00 *	\$0.00
231	C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	19787	Lehman Brothers Holdings Inc.	09/21/2009	\$578,712.00	\$578,712.00	\$0.00
232	C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	20762	Lehman Brothers Holdings Inc.	09/21/2009	\$9,401,636.00 *	\$9,401,636.00 *	\$0.00
233	C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	20764	Lehman Brothers Holdings Inc.	09/21/2009	\$25,726,155.00 *	\$25,726,155.00 *	\$0.00
234	C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	20765	Lehman Brothers Holdings Inc.	09/21/2009	\$1,146,860.00 *	\$1,146,860.00 *	\$0.00
235	C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	20766	Lehman Brothers Holdings Inc.	09/21/2009	\$28,157,438.00 *	\$28,157,438.00 *	\$0.00
236	C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	21776	Lehman Brothers Holdings Inc.	09/21/2009	\$3,779,559.34 *	\$3,779,559.34 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
237 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	21777	Lehman Brothers Holdings Inc.	09/21/2009	\$5,661,508.05 *	\$5,661,508.05 *	\$0.00
238 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	22193	Lehman Brothers Holdings Inc.	09/21/2009	\$5,023,827.00	\$5,023,827.00	\$0.00
239 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	22704	Lehman Brothers Holdings Inc.	09/21/2009	\$1,395,962.00 *	\$1,395,962.00 *	\$0.00
240 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	22705	Lehman Brothers Holdings Inc.	09/21/2009	\$361,802.00 *	\$361,802.00 *	\$0.00
241 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	24950	Lehman Brothers Holdings Inc.	09/21/2009	\$17,917,699.00	\$17,917,699.00	\$0.00
242 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	25649	Lehman Brothers Holdings Inc.	09/21/2009	\$1,503,352.82	\$1,503,352.82	\$0.00
243 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	26154	Lehman Brothers Holdings Inc.	09/21/2009	\$2,054,628.00 *	\$2,054,628.00 *	\$0.00
244 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	26156	Lehman Brothers Holdings Inc.	09/21/2009	\$105,458.00 *	\$105,458.00 *	\$0.00
245 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	26476	Lehman Brothers Holdings Inc.	09/22/2009	\$4,752.00 *	\$4,752.00 *	\$0.00
246 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	30067	Lehman Brothers Holdings Inc.	09/22/2009	\$30,761,755.00 *	\$30,761,755.00 *	\$0.00
247 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	33268	Lehman Brothers Holdings Inc.	09/16/2009	\$2,958,591.00 *	\$2,958,591.00 *	\$0.00
248 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	42912	Lehman Brothers Holdings Inc.	10/21/2009	\$12,367,248.16 *	\$2,860,738.66 *	\$0.00
249 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	45147	Lehman Brothers Holdings Inc.	10/23/2009	\$11,549,633.00 *	\$10,355,041.00 *	\$0.00
250 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	45148	Lehman Brothers Holdings Inc.	10/23/2009	\$4,095,558.00 *	\$4,095,558.00 *	\$0.00
251 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	45149	Lehman Brothers Holdings Inc.	10/23/2009	\$9,071,368.00 *	\$7,600,113.00 *	\$0.00
252 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	64322	Lehman Brothers Holdings Inc.	11/03/2009	\$4,498,638.00 *	\$4,498,638.00 *	\$0.00
253 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	65988	Lehman Brothers Holdings Inc.	12/22/2009	\$255,446.75 *	\$255,446.75 *	\$0.00
254 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	66591	Lehman Brothers Holdings Inc.	04/29/2010	\$14,917,730.00 *	\$14,917,730.00 *	\$0.00
255 C.V.I. G.V.F. (LUX) MASTER S.A.R.L.	67642	Lehman Brothers Holdings Inc.	08/24/2011	\$26,088,018.00 *	\$26,088,018.00 *	\$0.00
256 CAAM FUNDS LDI GILT PLUS GBP	29784	Lehman Brothers Holdings Inc.	09/22/2009	\$592,024.00 *	\$592,024.00 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
257	CAAM FUNDS LDI INDEX LINKED PLUS GBP	29783	Lehman Brothers Holdings Inc.	09/22/2009	\$592,024.00 *	\$592,024.00 *	\$0.00
258	CAJA DE AHORROS DE GALICIA	10883	Lehman Brothers Holdings Inc.	09/09/2009	\$35,282.40	\$35,282.40	\$0.00
259	CAJA DE AHORROS DEL MEDITERRANEO	28166	Lehman Brothers Holdings Inc.	09/22/2009	\$962,204.48 *	\$962,204.48 *	\$0.00
260	CALIFORNIA PUBLIC EMPLOYEES RETIREMENT SYSTEM	21540	Lehman Brothers Holdings Inc.	09/21/2009	\$960.86	\$960.86	\$0.00
261	CALIFORNIA STATE TEACHERS' RETIREMENT SYSTEM (CALSTRS)	65401	Lehman Brothers Holdings Inc.	11/11/2009	\$216,164.03	\$216,164.03	\$0.00
262	CAM, JEAN ALAIN	13799	Lehman Brothers Holdings Inc.	09/16/2009	\$642,215.00 *	\$642,215.00 *	\$0.00
263	CANTOR FITZGERALD EUROPE (AND BRANCHES)	22158	Lehman Brothers Holdings Inc.	09/21/2009	\$2,635,157.00	\$2,162,320.00	\$0.00
264	CAPITAL GUIDANCE (FUND) LTD.	13048	Lehman Brothers Holdings Inc.	09/15/2009	\$64,937.00	\$19,583.07	\$0.00
265	CAPITAL VENTURES INTERNATIONAL	18112	Lehman Brothers Holdings Inc.	09/18/2009	\$721,690.10 *	\$721,690.10 *	\$0.00
266	CARABELLI, MICHELA	13722	Lehman Brothers Holdings Inc.	09/16/2009	\$41,503.32	\$41,503.32	\$0.00
267	CARLYLE TRADING LTD 4	27611	Lehman Brothers Holdings Inc.	09/22/2009	\$19.00	\$19.00	\$0.00
268	CARLYLE TRADING LTD SUB A/C EUR 1	30087	Lehman Brothers Holdings Inc.	09/22/2009	\$191,809.00	\$191,809.00	\$0.00
269	CARLYLE TRADING LTD SUB A/C EUR 2	30086	Lehman Brothers Holdings Inc.	09/22/2009	\$154,739.00	\$154,739.00	\$0.00
270	CARLYLE TRADING LTD SUB A/C EUR 3	30085	Lehman Brothers Holdings Inc.	09/22/2009	\$147,488.00	\$147,488.00	\$0.00
271	CARLYLE TRADING LTD SUB A/C EUR 4	30084	Lehman Brothers Holdings Inc.	09/22/2009	\$144,086.00	\$144,086.00	\$0.00
272	CARMEL INVESTMENT FUND	14129	Lehman Brothers Holdings Inc.	09/16/2009	\$503,654.00	\$503,654.00	\$0.00
273	CATALUNYA BANC SA	10004	Lehman Brothers Holdings Inc.	09/01/2009	\$317,876.41	\$317,876.41	\$0.00
274	CAXTON INTERNATIONAL LIMITED	22094	Lehman Brothers Holdings Inc.	09/21/2009	\$1,437,523.45 *	\$1,437,523.45 *	\$0.00
275	CCR ASSET MANAGEMENT (FORMELLY CCR GESTION)	16046	Lehman Brothers Holdings Inc.	09/18/2009	\$1,325,243.18	\$1,325,243.18	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
276	CEBFT RUSSELL MULTI-MANAGER BOND FUND	32134	Lehman Brothers Holdings Inc.	09/22/2009	\$4,306,557.20	\$4,306,557.20	\$0.00
277	CEDAR DKR HOLDING FUND LTD	12038	Lehman Brothers Holdings Inc.	09/14/2009	\$2,653.89	\$2,653.89	\$0.00
278	CEDAR DKR HOLDING FUND LTD	12039	Lehman Brothers Holdings Inc.	09/14/2009	\$81,234.06	\$81,234.06	\$0.00
279	CENTURYLINK, INC. DEFINED BENEFIT MASTER TRUST	18605	Lehman Brothers Holdings Inc.	09/18/2009	\$349,567.95	\$38,872.86	\$0.00
280	CESKA SPORITELNA, A.S.	21744	Lehman Brothers Holdings Inc.	09/21/2009	\$2,227,267.00 *	\$2,227,267.00 *	\$0.00
281	CHAHINE SPECIALIZED INVESTMENT FUND	28518	Lehman Brothers Holdings Inc.	09/22/2009	\$13,316,597.00	\$13,316,597.00	\$0.00
282	CHASE LINCOLN FIRST COMMERCIAL CORPORATION	10347	Lehman Brothers Holdings Inc.	09/04/2009	\$2,787,200.00	\$2,787,200.00	\$0.00
283	CHASE LINCOLN FIRST COMMERCIAL CORPORATION	17170	Lehman Brothers Holdings Inc.	09/18/2009	\$190,381.30 *	\$190,381.30 *	\$0.00
284	CHASE LINCOLN FIRST COMMERCIAL CORPORATION	17233	Lehman Brothers Holdings Inc.	09/18/2009	\$9,350,081.85 *	\$9,350,081.85 *	\$0.00
285	CHASE LINCOLN FIRST COMMERCIAL CORPORATION	23631	Lehman Brothers Holdings Inc.	09/21/2009	\$1,439,107.96 *	\$1,439,107.96 *	\$0.00
286	CHESAPEAKE PARTNERS LIMITED PARTNERSHIP	22208	Lehman Brothers Holdings Inc.	09/21/2009	\$1,155,531.52 *	\$1,155,531.52 *	\$0.00
287	CHESAPEAKE PARTNERS MASTER FUND, LTD.	22207	Lehman Brothers Holdings Inc.	09/21/2009	\$1,109,963.69 *	\$1,109,963.69 *	\$0.00
288	CHINA CITIC BANK CORPORATION LIMITED	20831	Lehman Brothers Holdings Inc.	09/21/2009	\$839,481.81 *	\$839,481.81 *	\$0.00
289	CHINA CONSTRUCTION BANK CORPORATION	18877	Lehman Brothers Holdings Inc.	09/18/2009	\$2,663,254.01 *	\$2,663,254.01 *	\$0.00
290	CHINA FUND CAYMAN LTD.	33536	Lehman Brothers Holdings Inc.	09/22/2009	\$26,145,614.26 *	\$26,145,614.26 *	\$0.00
291	CI INVESTMENTS INC. AS MGR FOR SKYLON GLOBAL YIELD FUND LTD.	14373	Lehman Brothers Holdings Inc.	09/16/2009	\$1,259.89	\$1,259.89	\$0.00
292	CIBA UK PENSION TRUST LTD	26552	Lehman Brothers Holdings Inc.	09/22/2009	\$54,989.67	\$54,989.67	\$0.00
293	CIRENE FINANCE S.R.L	21658	Lehman Brothers Holdings Inc.	09/21/2009	\$2,202,047.51	\$2,202,047.51	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
294	CIRRUS MASTER LIMITED	25669	Lehman Brothers Holdings Inc.	09/21/2009	\$1,182,781.28 *	\$1,182,781.28 *	\$0.00
295	CITI CANYON LTD.	17913	Lehman Brothers Holdings Inc.	09/18/2009	\$168,635.22 *	\$33,160.11 *	\$0.00
296	CITI VENTUS LTD. C/O CITIGROUP ALTERNATIVE INVESTMENTS LLC	17912	Lehman Brothers Holdings Inc.	09/18/2009	\$21,614,012.00 *	\$21,614,012.00 *	\$0.00
297	CITIBANK KOREA INC.	17921	Lehman Brothers Holdings Inc.	09/18/2009	\$319,498.79 *	\$311,798.81 *	\$0.00
298	CITIBANK, N.A.	67736	Lehman Brothers Holdings Inc.	11/18/2011	\$2,388,092,170.37 *	\$4,500,000.00 *	\$0.00
299	CITIGROUP FINANCIAL PRODUCTS INC.	29057	Lehman Brothers Holdings Inc.	09/22/2009	\$9,745,241.44	\$9,745,241.44	\$0.00
300	CITIGROUP FINANCIAL PRODUCTS, INC.	16841	Lehman Brothers Holdings Inc.	09/18/2009	\$3,649,330.00	\$3,649,330.00	\$0.00
301	CITIGROUP FINANCIAL PRODUCTS, INC.	33603	Lehman Brothers Holdings Inc.	09/22/2009	\$20,849,300.36 *	\$20,849,300.36 *	\$0.00
302	CITIGROUP GLOBAL MARKETS LTD	29882	Lehman Brothers Holdings Inc.	09/22/2009	\$308,778,533.00 *	\$44,569,458.00 *	\$0.00
303	CITIGROUP GLOBAL MARKETS UK EQUITY LIMITED	29634	Lehman Brothers Holdings Inc.	09/22/2009	\$1,103,949.00	\$1,103,949.00	\$0.00
304	CITIGROUP GLOBAL MARKETS, INC.	68119	Lehman Brothers Holdings Inc.	08/27/2012	\$5,687,596.00 *	\$5,637,874.00 *	\$0.00
305	CITIGROUP INC., AND ITS SUBSIDIARIES AND AFFILIATES	29878	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
306	CITIGROUP PTY LIMITED	29635	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
307	CITY UNIVERSITY OF HONG KONG	32007	Lehman Brothers Holdings Inc.	09/22/2009	\$11,760.58	\$11,760.58	\$0.00
308	CNP ACTIONS EUROPE	25670	Lehman Brothers Holdings Inc.	09/21/2009	\$10,502.00	\$10,502.00	\$0.00
309	CNP ASSURANCES	16500	Lehman Brothers Holdings Inc.	09/18/2009	\$2,779,028.16 *	\$2,779,028.16 *	\$0.00
310	COMAC CAPITAL LLP	23714	Lehman Brothers Holdings Inc.	09/21/2009	\$919,360.61 *	\$919,360.61 *	\$0.00
311	COMMODITY REAL RETURN STRATEGY FUND (4600)	18589	Lehman Brothers Holdings Inc.	09/18/2009	\$108,042.94	\$108,042.94	\$0.00
312	COMMONWEALTH BANK OF AUSTRALIA	14794	Lehman Brothers Holdings Inc.	09/17/2009	\$1,926,747.62 *	\$1,926,747.62 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
313	COMMONWEALTH BANK OFFICERS SUPERANNUATION CORPORATION PTY LIMITED	20739	Lehman Brothers Holdings Inc.	09/21/2009	\$33,027.00 *	\$33,027.00 *	\$0.00
314	COMMONWEALTH BANK OFFICERS SUPPERANNUATION	10239	Lehman Brothers Holdings Inc.	09/03/2009	\$354,758.09	\$354,758.09	\$0.00
315	COMMONWEALTH OF PENNSYLVANIA STATE EMPLOYEE'S RETIREMENT SYSTEM	27094	Lehman Brothers Holdings Inc.	09/22/2009	\$6,587.49 *	\$6,587.49 *	\$0.00
316	CONCORDE SECURITIES LIMITED	10881	Lehman Brothers Holdings Inc.	09/09/2009	\$2,242,000.00	\$2,242,000.00	\$0.00
317	CONSOLIDATED EDISON PENSION PLANS MASTER TRUST	15605	Lehman Brothers Holdings Inc.	09/17/2009	\$256,258.23	\$205,038.56	\$0.00
318	CONSUMER STAPLES PORTFOLIO, A SERIES OF FIDELITY SELECT PORTFOLIOS	23605	Lehman Brothers Holdings Inc.	09/21/2009	\$25,226.65	\$25,226.65	\$0.00
319	CONVEXITY CAPITAL MASTER FUND L.P.	21725	Lehman Brothers Holdings Inc.	09/21/2009	\$853,924.19 *	\$853,924.19 *	\$0.00
320	COOPERATIEVE CENTRALE RAIFFEISEN-BOERENLEENBANK B.A.	26520	Lehman Brothers Holdings Inc.	09/22/2009	\$28,524,329.60 *	\$28,524,329.60 *	\$0.00
321	COOPERMAN PARTNERS, L.L.C.	10227	Lehman Brothers Holdings Inc.	09/03/2009	\$112,208,575.46	\$112,208,575.46	\$0.00
322	CORRADO, ELIZABETH	13721	Lehman Brothers Holdings Inc.	09/16/2009	\$217,329.00	\$217,329.00	\$0.00
323	CORRE OPPORTUNITIES FUND, L.P.	20812	Lehman Brothers Holdings Inc.	09/21/2009	\$503,069.00 *	\$503,069.00 *	\$0.00
324	CORRE OPPORTUNITIES FUND, L.P.	34632	Lehman Brothers Holdings Inc.	09/23/2009	\$347,948.56	\$347,948.56	\$0.00
325	COUDREE CAPITAL	15322	Lehman Brothers Holdings Inc.	09/17/2009	\$11,204.00	\$11,204.00	\$0.00
326	CPMG, INC.	2572	Lehman Brothers Holdings Inc.	02/04/2009	\$17,091,071.01 *	\$17,091,071.01 *	\$0.00
327	CPMG, INC., AS PIM TO GEORGE KAISER	2573	Lehman Brothers Holdings Inc.	02/04/2009	\$2,201,026.76 *	\$2,201,026.76 *	\$0.00
328	CR FIRENZE GESTION INERNATIONALE S.A. ACTING AS MANAGER OF THE GIOTTO	20741	Lehman Brothers Holdings Inc.	09/21/2009	\$27,391.00 *	\$27,391.00 *	\$0.00
329	CRC CREDIT FUND LTD	67271	Lehman Brothers Holdings Inc.	12/20/2010	\$150,595,521.53 *	\$150,595,521.53 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
330 CREDICAN, C.A.	64729	Lehman Brothers Holdings Inc.	11/05/2009	\$9,499,693.09 *	\$9,499,693.09 *	\$0.00
331 CREDIT ANDORRA, S.A.	28159	Lehman Brothers Holdings Inc.	09/22/2009	\$12,188,409.20 *	\$12,188,409.20 *	\$0.00
332 CREDIT COOPERATIF	21970	Lehman Brothers Holdings Inc.	09/21/2009	\$394,366.20	\$394,366.20	\$0.00
333 CREDIT DU NORD	33265	Lehman Brothers Holdings Inc.	09/16/2009	\$627,183.49 *	\$627,183.49 *	\$0.00
334 CREDIT EUROPE BANK NV	10882	Lehman Brothers Holdings Inc.	09/09/2009	\$2,226,115.70	\$2,226,115.70	\$0.00
335 CREDIT SUISSE	22822	Lehman Brothers Holdings Inc.	09/21/2009	\$4,672,987.98 *	\$4,672,987.98 *	\$0.00
336 CREDIT SUISSE	29419	Lehman Brothers Holdings Inc.	09/22/2009	\$299,913.79 *	\$299,913.79 *	\$0.00
337 CREDIT SUISSE ASSET MANAGEMENT FUNDS AG	22830	Lehman Brothers Holdings Inc.	09/21/2009	\$2,117,044.22 *	\$2,117,044.22 *	\$0.00
338 CREDIT SUISSE ASSET MANAGEMENT LIMITED	22829	Lehman Brothers Holdings Inc.	09/21/2009	\$515,787.00	\$515,787.00	\$0.00
339 CREDIT SUISSE INTERNATIONAL	18219	Lehman Brothers Holdings Inc.	09/18/2009	\$50,000,000.00 *	\$50,000,000.00 *	\$0.00
340 CREDIT SUISSE INTERNATIONAL	18848	Lehman Brothers Holdings Inc.	09/18/2009	\$2,830,013.00	\$2,830,013.00	\$0.00
341 CREDIT SUISSE INTERNATIONAL	22818	Lehman Brothers Holdings Inc.	09/21/2009	\$18,352,219.10 *	\$18,352,219.10 *	\$0.00
342 CREDIT SUISSE SECURITIES (EUROPE), LTD	22846	Lehman Brothers Holdings Inc.	09/21/2009	\$2,163,043.23 *	\$2,163,043.23 *	\$0.00
343 CREDIT SUISSE SECURITIES (EUROPE), LTD	22850	Lehman Brothers Holdings Inc.	09/21/2009	\$18,485,222.41	\$18,485,222.41	\$0.00
344 CREDIT SUISSE SECURITIES (EUROPE), LTD	22851	Lehman Brothers Holdings Inc.	09/21/2009	\$7,665,984.59	\$7,665,984.59	\$0.00
345 CREDIT SUISSE SECURITIESUSA, LLC	22844	Lehman Brothers Holdings Inc.	09/21/2009	\$2,034,976.99	\$2,034,976.99	\$0.00
346 CREDITO EMILIANO S.P.A.	16041	Lehman Brothers Holdings Inc.	09/18/2009	\$2,061,901.85 *	\$2,061,901.85 *	\$0.00
347 CTBC BANK CO, LTD.	12871	Lehman Brothers Holdings Inc.	09/15/2009	\$433,978.17	\$433,978.17	\$0.00
348 CUSTOMER ASSET PROTECTION COMPANY	67535	Lehman Brothers Holdings Inc.	06/15/2011	\$3,691,456.69 *	\$3,691,456.69 *	\$0.00
349 CVF LUX MASTER S.A.R.L.	13018	Lehman Brothers Holdings Inc.	09/15/2009	\$4,436,209.00	\$4,436,209.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
350	CVF LUX MASTER S.A.R.L.	14634	Lehman Brothers Holdings Inc.	09/17/2009	\$181,107,792.88	\$181,107,792.88	\$0.00
351	CVF LUX MASTER S.A.R.L.	17506	Lehman Brothers Holdings Inc.	09/18/2009	\$6,783,162.52	\$6,783,162.52	\$0.00
352	CVF LUX MASTER S.A.R.L.	17517	Lehman Brothers Holdings Inc.	09/18/2009	\$3,757,767.67	\$3,757,767.67	\$0.00
353	CVF LUX MASTER S.A.R.L.	20078	Lehman Brothers Holdings Inc.	09/21/2009	\$349,463.53 *	\$349,463.53 *	\$0.00
354	CVF LUX MASTER S.A.R.L.	20092	Lehman Brothers Holdings Inc.	09/21/2009	\$143,960.93 *	\$143,960.93 *	\$0.00
355	CVF LUX MASTER S.A.R.L.	21583	Lehman Brothers Holdings Inc.	09/21/2009	\$5,196,470.00 *	\$5,196,470.00 *	\$0.00
356	CVF LUX MASTER SARL	33287	Lehman Brothers Holdings Inc.	09/18/2009	\$430,135.00 *	\$430,135.00 *	\$0.00
357	CVF LUX MASTER SARL	33289	Lehman Brothers Holdings Inc.	09/18/2009	\$1,033,200.00 *	\$1,033,200.00 *	\$0.00
358	CVF LUX MASTER SARL	66886	Lehman Brothers Holdings Inc.	06/24/2010	\$4,741,167.47 *	\$4,741,167.47 *	\$0.00
359	CVI AA LUX MASTER SARL	33150	Lehman Brothers Holdings Inc.	09/22/2009	\$585,786.00	\$585,786.00	\$0.00
360	CVI CVF II LUX MASTER S.A.R.L.	21514	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
361	CVI CVF II LUX MASTER S.A.R.L.	27114	Lehman Brothers Holdings Inc.	09/22/2009	\$6,077,009.99 *	\$6,077,009.99 *	\$0.00
362	CVI CVF II LUX MASTER S.A.R.L.	28526	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
363	CVI CVF II LUX MASTER S.A.R.L.	42910	Lehman Brothers Holdings Inc.	10/21/2009	\$8,379,360.30 *	\$8,379,360.30 *	\$0.00
364	CVI CVF II LUX MASTER S.A.R.L.	42911	Lehman Brothers Holdings Inc.	10/21/2009	\$41,048,691.91 *	\$41,048,691.91 *	\$0.00
365	CVI GVF (LUX) MASTER S.A.R.L.	10373	Lehman Brothers Holdings Inc.	09/04/2009	\$4,080,705.13	\$4,080,705.13	\$0.00
366	CVI GVF (LUX) MASTER S.A.R.L.	14633	Lehman Brothers Holdings Inc.	09/17/2009	\$243,503,746.52	\$243,503,746.52	\$0.00
367	CVI GVF LUXEMBOURG FOURTEEN S.A.R.L.	33604	Lehman Brothers Holdings Inc.	09/22/2009	\$23,155,004.94 *	\$15,000.00 *	\$0.00
368	CVI GVF LUXEMBOURG NINETY NINE SARL	22045	Lehman Brothers Holdings Inc.	09/21/2009	\$4,337,844.71 *	\$4,337,844.71 *	\$0.00
369	CVI GVF LUXEMBOURG TWELVE S.A.R.L.	17827	Lehman Brothers Holdings Inc.	09/18/2009	\$6,158,261.84	\$6,158,261.84	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
370	CVI GVF LUXEMBOURG TWELVE S.A.R.L.	2072	Lehman Brothers Holdings Inc.	01/23/2009	\$9,560,763.85	\$9,560,763.85	\$0.00
371	CVIC LUX MASTER S.A.R.L.	21592	Lehman Brothers Holdings Inc.	09/21/2009	\$1,172,554.00 *	\$1,172,554.00 *	\$0.00
372	CVIC LUX MASTER S.A.R.L.	21593	Lehman Brothers Holdings Inc.	09/21/2009	\$960,769.00 *	\$960,769.00 *	\$0.00
373	CYRUS EUROPE MASTER FUND, LTD.	14168	Lehman Brothers Holdings Inc.	09/16/2009	\$59,301.82 *	\$59,301.82 *	\$0.00
374	CYRUS OPPORTUNITIES MASTER FUND II, LTD.	14167	Lehman Brothers Holdings Inc.	09/16/2009	\$2,888,018.94 *	\$2,888,018.94 *	\$0.00
375	D.B. ZWIRN SPECIAL OPPORTUNITIES FUND, LTD.	26997	Lehman Brothers Holdings Inc.	09/22/2009	\$344,211.00 *	\$344,211.00 *	\$0.00
376	D.E. SHAW COMPOSITE PORTFOLIOS, LLC	21883	Lehman Brothers Holdings Inc.	09/21/2009	\$17,639,094.62 *	\$17,639,094.62 *	\$0.00
377	D.E. SHAW LAMINAR PORTFOLIOS, L.L.C.	21834	Lehman Brothers Holdings Inc.	09/21/2009	\$8,642,329.37 *	\$8,642,329.37 *	\$0.00
378	DAIWA/SCHRODER SPECIAL FUND SERIES - SCHRODER INDEX LINKED CAPITAL	28960	Lehman Brothers Holdings Inc.	09/22/2009	\$455,132.39	\$455,132.39	\$0.00
379	DAME LUXEMBOURG SARL	30746	Lehman Brothers Holdings Inc.	09/22/2009	\$1,700,000.00	\$1,700,000.00	\$0.00
380	DARAM ENTERPRISES INC.	21792	Lehman Brothers Holdings Inc.	09/21/2009	\$139,918.00	\$139,918.00	\$0.00
381	DAVID J. OWEN TRUST	13694	Lehman Brothers Holdings Inc.	09/16/2009	\$161,760.00	\$161,760.00	\$0.00
382	DCI UMBRELLA FUND PLC - DCI MASTER FUND ONE	10164	Lehman Brothers Holdings Inc.	09/02/2009	\$81,456,871.00 *	\$81,456,871.00 *	\$0.00
383	DCI UMBRELLA FUND PLC - DCI MASTER FUND THREE	10165	Lehman Brothers Holdings Inc.	09/02/2009	\$31,510.00 *	\$31,510.00 *	\$0.00
384	DE GAETANO, RAFFAELLA	13720	Lehman Brothers Holdings Inc.	09/16/2009	\$112,371.20	\$112,371.20	\$0.00
385	DE LA RUE PENSION TRUSTEE LIMITED ACTING AS TRUSTEE OF THE DE LA	20744	Lehman Brothers Holdings Inc.	09/21/2009	\$26,386.00 *	\$26,386.00 *	\$0.00
386	DEKABANK DEUTSCHE GIROZENTRALE	27710	Lehman Brothers Holdings Inc.	09/22/2009	\$2,970,105.81 *	\$2,970,105.81 *	\$0.00
387	DEL BO, MICHELE	31223	Lehman Brothers Holdings Inc.	09/22/2009	\$50,401.00	\$50,401.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
388	DEL MAR MASTER FUND LTD.	10514	Lehman Brothers Holdings Inc.	09/04/2009	\$5,836,457.00 *	\$5,836,457.00 *	\$0.00
389	DEPFA ACS BANK	6944	Lehman Brothers Holdings Inc.	07/31/2009	Undetermined	Undetermined	\$0.00
390	DEPFA BANK PLC	6943	Lehman Brothers Holdings Inc.	07/31/2009	\$9,929,627.37	\$9,929,627.37	\$0.00
391	DEUTSCHE BANK AG	27141	Lehman Brothers Holdings Inc.	09/22/2009	\$546,419,055.89 *	\$295,140,332.75 *	\$0.00
392	DEUTSCHE BANK AG BRUSSELS BRANCH	27251	Lehman Brothers Holdings Inc.	09/22/2009	\$1,136,190.00	\$1,136,190.00	\$0.00
393	DEUTSCHE BANK AG, LONDON (HK)	18269	Lehman Brothers Holdings Inc.	09/18/2009	\$547,601.40 *	\$547,601.40 *	\$0.00
394	DEUTSCHE BANK AG, LONDON BRANCH	20170	Lehman Brothers Holdings Inc.	09/21/2009	\$7,325,405.64	\$7,325,405.64	\$0.00
395	DEUTSCHE BANK AG, LONDON BRANCH (UK)	11067	Lehman Brothers Holdings Inc.	09/10/2009	\$28,348,130.14 *	\$28,348,130.14 *	\$0.00
396	DEUTSCHE BANK AG, LONDON BRANCH (UK)	13318	Lehman Brothers Holdings Inc.	09/16/2009	\$35,788.00 *	\$35,788.00 *	\$0.00
397	DEUTSCHE BANK AG, LONDON BRANCH (UK)	13873	Lehman Brothers Holdings Inc.	09/16/2009	\$6,635,609.85 *	\$6,635,609.85 *	\$0.00
398	DEUTSCHE BANK AG, LONDON BRANCH (UK)	13878	Lehman Brothers Holdings Inc.	09/16/2009	\$333,701.96 *	\$333,701.96 *	\$0.00
399	DEUTSCHE BANK AG, LONDON BRANCH (UK)	16206	Lehman Brothers Holdings Inc.	09/18/2009	\$27,290,387.00 *	\$27,290,387.00 *	\$0.00
400	DEUTSCHE BANK AG, LONDON BRANCH (UK)	17268	Lehman Brothers Holdings Inc.	09/18/2009	\$54,122,471.93 *	\$54,122,471.93 *	\$0.00
401	DEUTSCHE BANK AG, LONDON BRANCH (UK)	17535	Lehman Brothers Holdings Inc.	09/18/2009	\$8,119,085.70	\$8,119,085.70	\$0.00
402	DEUTSCHE BANK AG, LONDON BRANCH (UK)	17734	Lehman Brothers Holdings Inc.	09/18/2009	\$40,252,501.00 *	\$40,252,501.00 *	\$0.00
403	DEUTSCHE BANK AG, LONDON BRANCH (UK)	17735	Lehman Brothers Holdings Inc.	09/18/2009	\$5,821,355.47 *	\$5,821,355.47 *	\$0.00
404	DEUTSCHE BANK AG, LONDON BRANCH (UK)	17737	Lehman Brothers Holdings Inc.	09/18/2009	\$6,632,282.74 *	\$6,632,282.74 *	\$0.00
405	DEUTSCHE BANK AG, LONDON BRANCH (UK)	17738	Lehman Brothers Holdings Inc.	09/18/2009	\$356,128.42 *	\$356,128.42 *	\$0.00
406	DEUTSCHE BANK AG, LONDON BRANCH (UK)	17739	Lehman Brothers Holdings Inc.	09/18/2009	\$6,541,432.19 *	\$6,541,432.19 *	\$0.00
407	DEUTSCHE BANK AG, LONDON BRANCH (UK)	17752	Lehman Brothers Holdings Inc.	09/18/2009	\$875,191.24 *	\$875,191.24 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
408	DEUTSCHE BANK AG, LONDON BRANCH (UK)	19472	Lehman Brothers Holdings Inc.	09/18/2009	\$27,311,072.39	\$27,311,072.39	\$0.00
409	DEUTSCHE BANK AG, LONDON BRANCH (UK)	19832	Lehman Brothers Holdings Inc.	09/21/2009	\$2,032,320.72 *	\$2,032,320.72 *	\$0.00
410	DEUTSCHE BANK AG, LONDON BRANCH (UK)	19925	Lehman Brothers Holdings Inc.	09/21/2009	\$1,116,076.00	\$1,116,076.00	\$0.00
411	DEUTSCHE BANK AG, LONDON BRANCH (UK)	22672	Lehman Brothers Holdings Inc.	09/21/2009	\$21,386,702.54 *	\$21,386,702.54 *	\$0.00
412	DEUTSCHE BANK AG, LONDON BRANCH (UK)	23593	Lehman Brothers Holdings Inc.	09/21/2009	\$10,126,431.00 *	\$10,126,431.00 *	\$0.00
413	DEUTSCHE BANK AG, LONDON BRANCH (UK)	26197	Lehman Brothers Holdings Inc.	09/21/2009	\$26,988,440.97 *	\$26,988,440.97 *	\$0.00
414	DEUTSCHE BANK AG, LONDON BRANCH (UK)	27877	Lehman Brothers Holdings Inc.	09/22/2009	\$7,157,163.35 *	\$7,157,163.35 *	\$0.00
415	DEUTSCHE BANK AG, LONDON BRANCH (UK)	27879	Lehman Brothers Holdings Inc.	09/22/2009	\$75,335,304.27 *	\$34,745,005.13 *	\$0.00
416	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29353	Lehman Brothers Holdings Inc.	09/22/2009	\$40,455,331.00	\$40,455,331.00	\$0.00
417	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29354	Lehman Brothers Holdings Inc.	09/22/2009	\$36,000,177.00 *	\$36,000,177.00 *	\$0.00
418	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29355	Lehman Brothers Holdings Inc.	09/22/2009	\$27,375,227.00	\$27,375,227.00	\$0.00
419	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29356	Lehman Brothers Holdings Inc.	09/22/2009	\$67,848,487.00	\$67,848,487.00	\$0.00
420	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29357	Lehman Brothers Holdings Inc.	09/22/2009	\$2,122,803.00	\$2,122,803.00	\$0.00
421	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29358	Lehman Brothers Holdings Inc.	09/22/2009	\$19,776,595.00	\$19,776,595.00	\$0.00
422	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29359	Lehman Brothers Holdings Inc.	09/22/2009	\$2,432,925.00	\$2,432,925.00	\$0.00
423	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29360	Lehman Brothers Holdings Inc.	09/22/2009	\$2,806,770.00	\$2,806,770.00	\$0.00
424	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29361	Lehman Brothers Holdings Inc.	09/22/2009	\$3,701,338.00	\$3,701,338.00	\$0.00
425	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29362	Lehman Brothers Holdings Inc.	09/22/2009	\$4,455,154.00 *	\$4,455,154.00 *	\$0.00
426	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29363	Lehman Brothers Holdings Inc.	09/22/2009	\$7,543,730.00	\$7,543,730.00	\$0.00
427	DEUTSCHE BANK AG, LONDON BRANCH (UK)	29364	Lehman Brothers Holdings Inc.	09/22/2009	\$11,310,778.00	\$11,310,778.00	\$0.00

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MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
428	DEUTSCHE BANK AG, LONDON BRANCH (UK)	30533	Lehman Brothers Holdings Inc.	09/22/2009	\$302,836.94 *	\$302,836.94 *	\$0.00
429	DEUTSCHE BANK AG, LONDON BRANCH (UK)	30534	Lehman Brothers Holdings Inc.	09/22/2009	\$23,431,331.97 *	\$23,431,331.97 *	\$0.00
430	DEUTSCHE BANK AG, LONDON BRANCH (UK)	31935	Lehman Brothers Holdings Inc.	09/22/2009	\$74,941.00	\$74,941.00	\$0.00
431	DEUTSCHE BANK AG, LONDON BRANCH (UK)	31936	Lehman Brothers Holdings Inc.	09/22/2009	\$85,524.00	\$85,524.00	\$0.00
432	DEUTSCHE BANK AG, LONDON BRANCH (UK)	31937	Lehman Brothers Holdings Inc.	09/22/2009	\$106,465.00	\$106,465.00	\$0.00
433	DEUTSCHE BANK AG, LONDON BRANCH (UK)	31938	Lehman Brothers Holdings Inc.	09/22/2009	\$146,369.00	\$146,369.00	\$0.00
434	DEUTSCHE BANK AG, LONDON BRANCH (UK)	31940	Lehman Brothers Holdings Inc.	09/22/2009	\$73,824.00	\$73,824.00	\$0.00
435	DEUTSCHE BANK AG, LONDON BRANCH (UK)	33177	Lehman Brothers Holdings Inc.	09/22/2009	\$2,032,320.72	\$2,032,320.72	\$0.00
436	DEUTSCHE BANK AG, LONDON BRANCH (UK)	33444	Lehman Brothers Holdings Inc.	09/21/2009	\$64,514,276.35 *	\$64,514,276.35 *	\$0.00
437	DEUTSCHE BANK AG, LONDON BRANCH (UK)	57740	Lehman Brothers Holdings Inc.	10/30/2009	\$27,906,002.47	\$27,906,002.47	\$0.00
438	DEUTSCHE BANK AG, LONDON BRANCH (UK)	66174	Lehman Brothers Holdings Inc.	01/28/2010	\$265,097.00 *	\$265,097.00 *	\$0.00
439	DEUTSCHE BANK AG, LONDON BRANCH (UK)	67464	Lehman Brothers Holdings Inc.	04/20/2011	\$901,460,537.21 *	\$901,460,537.21 *	\$0.00
440	DEUTSCHE BANK AG, LONDON BRANCH (UK)	67669	Lehman Brothers Holdings Inc.	09/28/2011	\$41,006,355.48	\$41,006,355.48	\$0.00
441	DEUTSCHE BANK AG, LONDON BRANCH (UK)	67846	Lehman Brothers Holdings Inc.	01/18/2012	\$5,895,449.85 *	\$5,895,449.85 *	\$0.00
442	DEXIA 6 M	10623	Lehman Brothers Holdings Inc.	09/08/2009	\$5,203.38	\$5,203.38	\$0.00
443	DEXIA EMERGING DEBT ARBITRAGE	10624	Lehman Brothers Holdings Inc.	09/08/2009	\$88,581.76	\$88,581.76	\$0.00
444	DEXIA TREASURY MANAGEMENT	10622	Lehman Brothers Holdings Inc.	09/08/2009	\$81,898.38	\$81,898.38	\$0.00
445	DIAMONDBACK MASTER FUND, LTD.	23527	Lehman Brothers Holdings Inc.	09/21/2009	\$961,380.01 *	\$961,380.01 *	\$0.00
446	DIPL.-WI.-ING. DR. GEREON FRIEDERES	27284	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
447	DISCOVERY GLOBAL CITIZENS MASTER FUND LTD	33300	Lehman Brothers Holdings Inc.	09/18/2009	\$915,768.40 *	\$915,768.40 *	\$0.00
448	DKR CAPITAL PARTNERS L.P.	12036	Lehman Brothers Holdings Inc.	09/14/2009	\$175,979.73	\$175,979.73	\$0.00
449	DORILTON CAPITAL ADVISORS LLC	10690	Lehman Brothers Holdings Inc.	09/08/2009	\$1,092,235.74 *	\$1,092,235.74 *	\$0.00
450	DOUBLE BLACK DIAMOND OFFSHORE LTD.	17158	Lehman Brothers Holdings Inc.	09/18/2009	\$503,709.00 *	\$503,709.00 *	\$0.00
451	DRRT FBO INTERNATIONALE KAPITALANLAGEGESELLSCHAFT MBH	30806	Lehman Brothers Holdings Inc.	09/22/2009	\$247,066.69	\$247,066.69	\$0.00
452	DRRT FBO INTERNATIONALE KAPITALANLAGEGESELLSCHAFT MBH	30807	Lehman Brothers Holdings Inc.	09/22/2009	\$9,860.11	\$9,860.11	\$0.00
453	DRRT FBO INTERNATIONALE KAPITALANLAGEGESELLSCHAFT MBH	30808	Lehman Brothers Holdings Inc.	09/22/2009	\$58,864.43	\$58,864.43	\$0.00
454	DRRT FBO INTERNATIONALE KAPITALANLAGEGESELLSCHAFT MBH	30809	Lehman Brothers Holdings Inc.	09/22/2009	\$141,028.42	\$141,028.42	\$0.00
455	DRRT FBO INTERNATIONALE KAPITALANLAGEGESELLSCHAFT MBH	30810	Lehman Brothers Holdings Inc.	09/22/2009	\$318,657.48	\$318,657.48	\$0.00
456	DS SMITH PENSION TRUSTEES LIMITED,	11399	Lehman Brothers Holdings Inc.	09/11/2009	\$252,929.18	\$157,831.89	\$0.00
457	DUPONT CAPITAL MANAGEMENT	27999	Lehman Brothers Holdings Inc.	09/22/2009	\$575,915.26 *	\$575,915.26 *	\$0.00
458	DZ BANK AG DEUTSCHE ZENTRAL-GENOSSENSCHAFTSBANK	17425	Lehman Brothers Holdings Inc.	09/18/2009	\$652,975.31	\$652,975.31	\$0.00
459	DZ BANK AG DEUTSCHE ZENTRAL-GENOSSENSCHAFTSBANK	17426	Lehman Brothers Holdings Inc.	09/18/2009	\$46,109,898.40	\$46,109,898.40	\$0.00
460	E.ON AG	22101	Lehman Brothers Holdings Inc.	09/21/2009	\$59,736,637.49 *	\$59,736,637.49 *	\$0.00
461	EAGLEPICHER MASTER TRUST - US LONG DURATION FIXED INCOME PORTFOLIO	66224	Lehman Brothers Holdings Inc.	02/02/2010	\$90,247.75 *	\$90,247.75 *	\$0.00
462	EAGLEROCK INSTITUTIONAL PARTNERS, LP	25159	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
463	ECLIPSE FUND INC	29662	Lehman Brothers Holdings Inc.	09/22/2009	\$47,759,792.60	\$47,759,792.60	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
464 EFG HELLAS PLC	22166	Lehman Brothers Holdings Inc.	09/21/2009	\$4,467,026.86	\$4,467,026.86	\$0.00
465 ELKAR FUND	29800	Lehman Brothers Holdings Inc.	09/22/2009	\$17,645.00	\$17,645.00	\$0.00
466 ELLSWORTH PARTNERS, L.L.C.	20094	Lehman Brothers Holdings Inc.	09/21/2009	\$33,894,027.35 *	\$33,894,027.35 *	\$0.00
467 EMD INVEST F.M.B.A.	11132	Lehman Brothers Holdings Inc.	09/10/2009	\$16,020.77	\$16,020.77	\$0.00
468 EMI GROUP PENSION TRUSTEES LTD.	25870	Lehman Brothers Holdings Inc.	09/21/2009	\$39,378.74	\$16,333.79	\$0.00
469 EMRO FINANCE IRELAND LTD	11144	Lehman Brothers Holdings Inc.	09/10/2009	\$3,060.74	\$3,060.74	\$0.00
470 ESENS, MURIEL MRS.	30396	Lehman Brothers Holdings Inc.	09/22/2009	\$1,951.00	\$1,951.00	\$0.00
471 EQUITY TRUSTEES LIMITED ATF PIMCO EXTENDED MARKETS FUND	11133	Lehman Brothers Holdings Inc.	09/10/2009	\$18,448.16	\$18,448.16	\$0.00
472 EQUITY TRUSTEES LIMITED ATF PIMCO GLOBAL BOND FUND	11135	Lehman Brothers Holdings Inc.	09/10/2009	\$127,374.83	\$24,822.45	\$0.00
473 EQUITY TRUSTEES LIMITED ATF PIMCO GLOBAL REAL RETURN FUND	11138	Lehman Brothers Holdings Inc.	09/10/2009	\$1,645,820.90	\$653,288.45	\$0.00
474 ERSTE BANK HUNGARY NYRT	14200	Lehman Brothers Holdings Inc.	09/16/2009	\$888,207.00 *	\$888,207.00 *	\$0.00
475 ERSTE GROUP BANK AG	19492	Lehman Brothers Holdings Inc.	09/18/2009	\$228,525.00 *	\$228,525.00 *	\$0.00
476 ERSTE GROUP BANK AG	29114	Lehman Brothers Holdings Inc.	09/22/2009	\$2,980,455.37 *	\$2,980,455.37 *	\$0.00
477 ESSEX COUNTY COUNCIL (103097)	66213	Lehman Brothers Holdings Inc.	02/02/2010	\$1,431.70 *	\$1,431.70 *	\$0.00
478 ETON PARK FUND, LP	20520	Lehman Brothers Holdings Inc.	09/21/2009	\$3,421,872.19 *	\$3,421,872.19 *	\$0.00
479 ETON PARK MASTER FUND, LTD.	20523	Lehman Brothers Holdings Inc.	09/21/2009	\$6,216,817.89 *	\$6,216,817.89 *	\$0.00
480 EURIZON EASY FUND VALORE EQUILIBRIO	11347	Lehman Brothers Holdings Inc.	09/10/2009	\$195,533.57 *	\$195,533.57 *	\$0.00
481 EURO REAL RETURN FUND - (#4694)	22729	Lehman Brothers Holdings Inc.	09/21/2009	\$311,641.65	\$311,641.65	\$0.00
482 EURO STOCKSPUS TR FUND	22492	Lehman Brothers Holdings Inc.	09/21/2009	\$3,219.93	\$3,219.93	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
483	EUROSTOCKPLUSTM TOTAL RETURN FUND - (#3680)	22366	Lehman Brothers Holdings Inc.	09/21/2009	\$3,219.93	\$3,219.93	\$0.00
484	EVERGREEN CORE PLUS BOND FUND	29867	Lehman Brothers Holdings Inc.	09/22/2009	\$2,906.94 *	\$2,906.94 *	\$0.00
485	EXXONMOBIL FINANCIAL SERVICES B.V.	13032	Lehman Brothers Holdings Inc.	09/15/2009	\$8,607,324.94	\$8,607,324.94	\$0.00
486	FAR EASTERN INTERNATIONAL BANK	12932	Lehman Brothers Holdings Inc.	09/15/2009	\$14,305.56	\$14,305.56	\$0.00
487	FAR EASTERN INTERNATIONAL BANK	12935	Lehman Brothers Holdings Inc.	09/15/2009	\$37,688.27	\$37,688.27	\$0.00
488	FATA ASSICURAZIONI DANNI S.P.A.	17521	Lehman Brothers Holdings Inc.	09/18/2009	\$286,395.73	\$286,395.73	\$0.00
489	FCP INDOSUEZ BONDS	29796	Lehman Brothers Holdings Inc.	09/22/2009	\$59,328.00 *	\$59,328.00 *	\$0.00
490	FFTW MULTI-STRATEGY ALPHA FUND	64552	Lehman Brothers Holdings Inc.	11/04/2009	\$32,826,866.51	\$32,826,866.51	\$0.00
491	FI CAPITAL LUXEMBOURG S.A.	30393	Lehman Brothers Holdings Inc.	09/22/2009	\$390,085.14	\$390,085.14	\$0.00
492	FI CAPITAL LUXEMBOURG S.A.	30394	Lehman Brothers Holdings Inc.	09/22/2009	\$669,598.12	\$669,598.12	\$0.00
493	FIDELITY ADVISOR BALANCED FUND, A SERIES OF FIDELITY SERIES I	23604	Lehman Brothers Holdings Inc.	09/21/2009	\$75,528.08	\$75,528.08	\$0.00
494	FIDELITY DIVERSIFIED INTERNATIONAL FUND	21636	Lehman Brothers Holdings Inc.	09/21/2009	\$2,612,750.66	\$2,612,750.66	\$0.00
495	FIDELITY FUNDS- FRANCE FUND	25672	Lehman Brothers Holdings Inc.	09/21/2009	\$8,629.00	\$8,629.00	\$0.00
496	FIDELITY INTERNATIONAL GROWTH FUND, A SERIES OF FIDELITY	65398	Lehman Brothers Holdings Inc.	11/11/2009	\$5,087.37	\$5,087.37	\$0.00
497	FIDELITY TOTAL INTERNATIONAL EQUITY FUND	65397	Lehman Brothers Holdings Inc.	11/11/2009	\$6,743.59	\$6,743.59	\$0.00
498	FIFTH STREET STATION LLC	30586	Lehman Brothers Holdings Inc.	09/22/2009	\$12,090,934.00 *	\$12,090,934.00 *	\$0.00
499	FINAF SPA	12492	Lehman Brothers Holdings Inc.	09/14/2009	\$30,377.65	\$30,377.65	\$0.00
500	FINECOBANK SPA	15625	Lehman Brothers Holdings Inc.	09/17/2009	\$10,738,850.41 *	\$10,738,850.41 *	\$0.00
501	FINEPOINT HOLDINGS LTD	14128	Lehman Brothers Holdings Inc.	09/16/2009	\$2,199,276.00	\$2,199,276.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
502	FIRSTRAND (IRELAND) PLC	33267	Lehman Brothers Holdings Inc.	09/16/2009	\$9,174,315.54 *	\$9,174,315.54 *	\$0.00
503	FIXED INCOME SHARES: SERIES R (# 2090)	13039	Lehman Brothers Holdings Inc.	09/15/2009	\$3,450.24	\$3,450.24	\$0.00
504	FONDAZIONE CASSA DI RISPARMIO DI PARDOVA E ROVIGO	14274	Lehman Brothers Holdings Inc.	09/16/2009	\$7,095.00 *	\$7,095.00 *	\$0.00
505	FONDS COMMUN DE PLACEMENT EPARCOURT	13053	Lehman Brothers Holdings Inc.	09/15/2009	\$150,895.92	\$150,895.92	\$0.00
506	FONDS COMMUN DE PLACEMENT ODEIS 2007 PRINTEMPS	13052	Lehman Brothers Holdings Inc.	09/15/2009	\$88,659,922.60	\$88,659,922.60	\$0.00
507	FORTIS BANK NV/SA	67890	Lehman Brothers Holdings Inc.	02/13/2012	\$9,274,399.41 *	\$9,274,399.41 *	\$0.00
508	FOUNDATION FOR SOCIAL ENTREPRENEURS, THE, ACTING AS TRUSTEE OF THE	20755	Lehman Brothers Holdings Inc.	09/21/2009	\$97,834.00 *	\$97,834.00 *	\$0.00
509	FREED, ALISON	17139	Lehman Brothers Holdings Inc.	09/18/2009	\$76,323.00	\$76,323.00	\$0.00
510	FUNDO DE PENSOES	10658	Lehman Brothers Holdings Inc.	09/08/2009	\$135,509.00	\$7,172.80	\$0.00
511	GA FUND L BOND ACTIVE WORLD TP (SICAN)	24999	Lehman Brothers Holdings Inc.	09/21/2009	\$356,020.97	\$181,219.69	\$0.00
512	GALBUSERA, ANNALISA	13719	Lehman Brothers Holdings Inc.	09/16/2009	\$45,049.39	\$45,049.39	\$0.00
513	GAM ABSOLUTE RETURN MASTER FUND	26014	Lehman Brothers Holdings Inc.	09/21/2009	\$2,022,742.00	\$2,022,742.00	\$0.00
514	GAM EUROPEAN EQUITY HEDGE INC.	25873	Lehman Brothers Holdings Inc.	09/21/2009	\$6,677,946.71	\$6,677,946.71	\$0.00
515	GAM EUROPEAN SMALL CAP HEDGE INVESTMENTS INC.	25872	Lehman Brothers Holdings Inc.	09/21/2009	\$528,950.00	\$528,950.00	\$0.00
516	GENERAL MOTORS	21573	Lehman Brothers Holdings Inc.	09/21/2009	\$1,000.00 *	\$1,000.00 *	\$0.00
517	GENERAL MOTORS VEBA	21547	Lehman Brothers Holdings Inc.	09/21/2009	\$1,000.00 *	\$1,000.00 *	\$0.00
518	GENERALI INVESTMENTS SICAV	17518	Lehman Brothers Holdings Inc.	09/18/2009	\$1,015,282.06	\$1,015,282.06	\$0.00
519	GENERALI INVESTMENTS SICAV	17519	Lehman Brothers Holdings Inc.	09/18/2009	\$213,382.69	\$213,382.69	\$0.00
520	GENERALI PERSONENVERSICHERUNGEN AG	20535	Lehman Brothers Holdings Inc.	09/18/2009	\$11,231,994.67	\$11,231,994.67	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
521 GENERTEL S.P.A.	17520	Lehman Brothers Holdings Inc.	09/18/2009	\$284,035.97	\$284,035.97	\$0.00
522 GIANFRANCO, PAPARELLA	34421	Lehman Brothers Holdings Inc.	09/23/2009	\$10,099,233.33	\$2,589,716.33	\$0.00
523 GICH, JUAN	19976	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
524 GLG 625 A/C	27612	Lehman Brothers Holdings Inc.	09/22/2009	\$73,156.00	\$73,156.00	\$0.00
525 GLG PARTNERS (CAYMAN) LTD.	14994	Lehman Brothers Holdings Inc.	09/17/2009	\$20,922.00 *	\$20,922.00 *	\$0.00
526 GLOBAL BOND EX-US FUND (#3684)	16078	Lehman Brothers Holdings Inc.	09/18/2009	\$246,306.37	\$246,306.37	\$0.00
527 GLOBAL INVESTMENT GRADE CREDIT FUND 3683	18592	Lehman Brothers Holdings Inc.	09/18/2009	\$205,746.48	\$205,746.48	\$0.00
528 GLOBAL SHORT-TERM PORTFOLIO (#3762)	25603	Lehman Brothers Holdings Inc.	09/21/2009	\$206,286.74	\$206,286.74	\$0.00
529 GM SELF-INVESTED PERSONAL PENSION PLAN - G DAVIES	30470	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
530 GMAM GROUP PENSION TRUST I	26548	Lehman Brothers Holdings Inc.	09/22/2009	\$651,260.62	\$651,260.62	\$0.00
531 GMB PENSION TRUSTEE COMPANY LIMITED	20580	Lehman Brothers Holdings Inc.	09/18/2009	\$8,058,171.00 *	\$8,058,171.00 *	\$0.00
532 GMO EMERGING COUNTRY DEBT, L.P.	21745	Lehman Brothers Holdings Inc.	09/21/2009	\$20,909,527.58	\$20,909,527.58	\$0.00
533 GMO EMERGING COUNTRY DEBT, L.P.	21749	Lehman Brothers Holdings Inc.	09/21/2009	\$3,994,750.50	\$3,994,750.50	\$0.00
534 GOLDEN SHARE INVESTMENTS LTD - GLOBAL SUB-FUND	10974	Lehman Brothers Holdings Inc.	09/09/2009	\$2,374,183.29	\$2,374,183.29	\$0.00
535 GOLDENTREE ENTRUST MASTER FUND SPC ON BEHALF OF AND FOR THE ACCOUNT OF	15045	Lehman Brothers Holdings Inc.	09/17/2009	\$1,487,155.36 *	\$1,487,155.36 *	\$0.00
536 GOLDENTREE HIGH YIELD VALUE MASTER FUND LP	14979	Lehman Brothers Holdings Inc.	09/17/2009	Undetermined	Undetermined	\$0.00
537 GOLDMAN SACHS & CO. PROFIT	31518	Lehman Brothers Holdings Inc.	09/22/2009	\$59,296.52 *	\$59,296.52 *	\$0.00
538 GOLDMAN SACHS BALANCED FUND (601354)	66221	Lehman Brothers Holdings Inc.	02/02/2010	\$43,531.37	\$43,531.37	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
539	GOLDMAN SACHS CORE FIXED INCOME FUND (609164)	66220	Lehman Brothers Holdings Inc.	02/02/2010	\$130,594.12 *	\$130,594.12 *	\$0.00
540	GOLDMAN SACHS EMERGING MARKET BOND FUND (609161)	17144	Lehman Brothers Holdings Inc.	09/18/2009	\$100,003.00 *	\$100,003.00 *	\$0.00
541	GOLDMAN SACHS EMERGING MARKETS DEBT FUND (609007)	17095	Lehman Brothers Holdings Inc.	09/18/2009	\$27,209.00 *	\$27,209.00 *	\$0.00
542	GOLDMAN SACHS EURO CORE LIQUIDITY FUND	20806	Lehman Brothers Holdings Inc.	09/21/2009	\$152,279.00 *	\$152,279.00 *	\$0.00
543	GOLDMAN SACHS FOUNDATION, THE	20818	Lehman Brothers Holdings Inc.	09/21/2009	\$47,342.00 *	\$47,342.00 *	\$0.00
544	GOLDMAN SACHS FUNDS - GOLDMAN SACHS EURO FIXED INCOME PLUS PORTFOLIO	20801	Lehman Brothers Holdings Inc.	09/21/2009	\$1,067.00 *	\$1,067.00 *	\$0.00
545	GOLDMAN SACHS FUNDS - GOLDMAN SACHS EURO FIXED INCOME PLUS PORTFOLIO	20802	Lehman Brothers Holdings Inc.	09/21/2009	\$112,005.00 *	\$112,005.00 *	\$0.00
546	GOLDMAN SACHS FUNDS SICAV - GOLDMAN SACHS GLOBAL CORPORATE	20803	Lehman Brothers Holdings Inc.	09/21/2009	\$15,091.00 *	\$15,091.00 *	\$0.00
547	GOLDMAN SACHS FUNDS SICAV - GOLDMAN SACHS GLOBAL LIBOR	66226	Lehman Brothers Holdings Inc.	02/02/2010	\$367,974.61 *	\$367,974.61 *	\$0.00
548	GOLDMAN SACHS FUNDS SICAV - GOLDMAN SACHS GLOBAL LIBOR	66227	Lehman Brothers Holdings Inc.	02/02/2010	\$1,226,322.58 *	\$1,226,322.58 *	\$0.00
549	GOLDMAN SACHS GLOBAL CURRENCY FUND - DOLLAR PLUS	20805	Lehman Brothers Holdings Inc.	09/21/2009	\$130,577.00 *	\$130,577.00 *	\$0.00
550	GOLDMAN SACHS GLOBAL CURRENCY FUND - EURO PLUS	20804	Lehman Brothers Holdings Inc.	09/21/2009	\$74,019.00 *	\$74,019.00 *	\$0.00
551	GOLDMAN SACHS GLOBAL EMERGING MARKETS DEBT FUND (609007)	17096	Lehman Brothers Holdings Inc.	09/18/2009	\$49,472.00 *	\$49,472.00 *	\$0.00
552	GOLDMAN SACHS GLOBAL EQUITY OPPORTUNITIES FUND, LLC	66173	Lehman Brothers Holdings Inc.	01/28/2010	\$530,026.00 *	\$530,026.00 *	\$0.00
553	GOLDMAN SACHS INVESTMENT UNIT TRUST - GOLDMAN SACHS YEN LIBOR PLUS	66222	Lehman Brothers Holdings Inc.	02/02/2010	\$615,460.00 *	\$615,460.00 *	\$0.00
554	GOLDMAN SACHS LENDING PARTNERS LLC	66108	Lehman Brothers Holdings Inc.	01/12/2010	\$7,880,651.69 *	\$7,880,651.69 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
555	GOLDMAN SACHS QUANTITATIVE STRATEGIES	20787	Lehman Brothers Holdings Inc.	09/21/2009	\$348,375.00 *	\$348,375.00 *	\$0.00
556	GOLDMAN SACHS TRUST - GOLDMAN SACHS CORE PLUS FIXED INCOME FUND	17101	Lehman Brothers Holdings Inc.	09/18/2009	\$4,725.00 *	\$4,725.00 *	\$0.00
557	GOLDMAN SACHS TRUST COMPANY N.A., THE	66214	Lehman Brothers Holdings Inc.	02/02/2010	\$252,029.00 *	\$252,029.00 *	\$0.00
558	GOLDMAN SACHS US EQUITY MARKET NEUTRAL FUND (IN JAPAN CLASS B	20799	Lehman Brothers Holdings Inc.	09/21/2009	\$480,265.00 *	\$480,265.00 *	\$0.00
559	GORDON, PAULINE & MARTIN	14117	Lehman Brothers Holdings Inc.	09/16/2009	\$223.00	\$223.00	\$0.00
560	GORDON, PAULINE & MARTIN	14118	Lehman Brothers Holdings Inc.	09/16/2009	\$230.00	\$230.00	\$0.00
561	GORDON, PAULINE & MARTIN	14121	Lehman Brothers Holdings Inc.	09/16/2009	\$223.00	\$223.00	\$0.00
562	GORDON, PAULINE & MARTIN	14122	Lehman Brothers Holdings Inc.	09/16/2009	\$2,505.00	\$2,505.00	\$0.00
563	GOVERNMENT EMPLOYEES SUPERANNUATION BOARD	10248	Lehman Brothers Holdings Inc.	09/03/2009	\$76,908.44	\$59,769.11	\$0.00
564	GOVERNMENT OF ISRAEL ON BEHALF OF THE STATE OF ISRAEL	13870	Lehman Brothers Holdings Inc.	09/16/2009	\$8,237,292.00 *	\$8,237,292.00 *	\$0.00
565	GOVERNMENT OF THE REPUBLIC OF SINGAPORE,	11520	Lehman Brothers Holdings Inc.	09/11/2009	\$15,624.23	\$15,624.23	\$0.00
566	GPF (THAILAND) INVESTMENT FUND	32141	Lehman Brothers Holdings Inc.	09/22/2009	\$4,347.20	\$4,347.20	\$0.00
567	GPS NEW EQUITY FUND (CAYMAN) LTD	17170	Lehman Brothers Holdings Inc.	09/18/2009	\$11,035.83 *	\$11,035.83 *	\$0.00
568	GRANITE FINANCE LIMITED	27824	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
569	GRANITE FINANCE LIMITED	27825	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
570	GRANITE FINANCE LIMITED	27826	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
571	GRAYSON VENTURES LIMITED	14156	Lehman Brothers Holdings Inc.	09/16/2009	\$735,867.00	\$735,867.00	\$0.00
572	GRD 3	29782	Lehman Brothers Holdings Inc.	09/22/2009	\$46,870.00 *	\$46,870.00 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
573 GRD 5	29781	Lehman Brothers Holdings Inc.	09/22/2009	\$4,801.00 *	\$4,801.00 *	\$0.00
574 GRD 5	29798	Lehman Brothers Holdings Inc.	09/22/2009	\$50,973.00	\$50,973.00	\$0.00
575 GREAT EASTERN LIFE ASSURANCE COMPANY LIMITED	25325	Lehman Brothers Holdings Inc.	09/21/2009	\$243,933.99	\$188,938.50	\$0.00
576 GROUPE INDUSTRIEL MARCEL DASSAULT SAS	21408	Lehman Brothers Holdings Inc.	09/21/2009	\$13,616,598.00 *	\$13,616,598.00 *	\$0.00
577 GRUSS ARBITRAGE MASTER FUND, LTD.	21302	Lehman Brothers Holdings Inc.	09/21/2009	\$14,116.00 *	\$14,116.00 *	\$0.00
578 GRUSS ARBITRAGE MASTER FUND, LTD.	21303	Lehman Brothers Holdings Inc.	09/21/2009	\$18,051.00 *	\$18,051.00 *	\$0.00
579 GRUSS GLOBAL INVESTORS MASTER FUND ENHANCED, LTD.	21301	Lehman Brothers Holdings Inc.	09/21/2009	\$7,139.00 *	\$7,139.00 *	\$0.00
580 GRUSS GLOBAL INVESTORS MASTER FUND ENHANCED, LTD.	21306	Lehman Brothers Holdings Inc.	09/21/2009	\$183,108.00 *	\$183,108.00 *	\$0.00
581 GS INVESTMENT PARTNERS (MAURITIUS) I LIMITED	20798	Lehman Brothers Holdings Inc.	09/21/2009	\$733,416.00 *	\$733,416.00 *	\$0.00
582 GSA CAPITAL INTERNATIONAL MASTER FUND LIMITED	13729	Lehman Brothers Holdings Inc.	09/16/2009	\$301,107.00 *	\$301,107.00 *	\$0.00
583 GUIDESTONE FUNDS - MEDIUM DURATION BOND FUND (604094)	66219	Lehman Brothers Holdings Inc.	02/02/2010	\$130,594.13 *	\$130,594.13 *	\$0.00
584 HAIN CAPITAL HOLDINGS, LTD.	13207	Lehman Brothers Holdings Inc.	09/16/2009	\$883,342.46	\$883,342.46	\$0.00
585 HALLIBURTON INTL GROWTH COMPANY	65407	Lehman Brothers Holdings Inc.	11/11/2009	\$18,254.77	\$18,254.77	\$0.00
586 HANG SENG BANK LIMITED	15614	Lehman Brothers Holdings Inc.	09/17/2009	\$298,154.89 *	\$298,154.89 *	\$0.00
587 HARRISON PASTURES, L.L.C.	17747	Lehman Brothers Holdings Inc.	09/18/2009	\$100,247,534.35 *	\$100,247,534.35 *	\$0.00
588 HARTFORD LIFE & ANNUITY INSURANCE COMPANY	20545	Lehman Brothers Holdings Inc.	09/18/2009	\$8,949,162.43 *	\$8,949,162.43 *	\$0.00
589 HARTFORD LIFE INSURANCE COMPANY	20546	Lehman Brothers Holdings Inc.	09/18/2009	\$613,413.96 *	\$613,413.96 *	\$0.00
590 HEALTH SUPER PTY LTS ACTING AS TRUSTEE OF THE HEALTH SUPER FUND	20742	Lehman Brothers Holdings Inc.	09/21/2009	\$43,397.00 *	\$43,397.00 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
591	HENDERSON NORTH AMERICAN EQUITY MULTI-STRAGEY MASTER FUND LIMITED	23709	Lehman Brothers Holdings Inc.	09/21/2009	\$482,893.73 *	\$482,893.73 *	\$0.00
592	HENDERSON STRATEGIC INVESTMENT FUNDS IN RESPECT OF HENDERSON CREDIT	23708	Lehman Brothers Holdings Inc.	09/21/2009	\$419,857.26 *	\$419,857.26 *	\$0.00
593	HEWLETT-PACKARD LTD RETIREMENT BENEFITS PLAN	13993	Lehman Brothers Holdings Inc.	09/16/2009	\$94,699.14	\$94,699.14	\$0.00
594	HFF I, LLC	19007	Lehman Brothers Holdings Inc.	09/18/2009	\$1,839,661.28	\$1,839,661.28	\$0.00
595	HFF V, LLC	19005	Lehman Brothers Holdings Inc.	09/18/2009	\$504,916.03	\$504,916.03	\$0.00
596	HIGHLAND CDO OPPORTUNITY MASTER FUND, L.P.	16838	Lehman Brothers Holdings Inc.	09/18/2009	\$10,026,061.00	\$5,011,075.10	\$0.00
597	HIRSCH, JACQUES	30083	Lehman Brothers Holdings Inc.	09/22/2009	\$1,124.00	\$1,124.00	\$0.00
598	HONG KONG POLYTECHNIC UNIVERSITY, THE	10927	Lehman Brothers Holdings Inc.	09/09/2009	\$31,855.27	\$31,855.27	\$0.00
599	HONG LEONG BANK BERHAD	14076	Lehman Brothers Holdings Inc.	09/16/2009	\$791,481.09 *	\$791,481.09 *	\$0.00
600	HOOVER (1987) PENSION SCHEME, THE	26550	Lehman Brothers Holdings Inc.	09/22/2009	\$94,699.14	\$94,699.14	\$0.00
601	HORIZON II INTERNATIONAL, LTD	20007	Lehman Brothers Holdings Inc.	09/21/2009	\$149,248.93 *	\$149,248.93 *	\$0.00
602	HORIZON II INTERNATIONAL, LTD	20012	Lehman Brothers Holdings Inc.	09/21/2009	\$551,808.01 *	\$551,808.01 *	\$0.00
603	HSBC BANK PENSION TRUST (UK) LIMITED ACTING AS TRUSTEE	20743	Lehman Brothers Holdings Inc.	09/21/2009	\$5,700.00 *	\$5,700.00 *	\$0.00
604	HSBC BANK, USA, NA AS TTEE FOR RESTRUCTURED ASSET CERTIFICATES	28378	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
605	HSBC PRIVATE BANK SUISSE SA	15616	Lehman Brothers Holdings Inc.	09/17/2009	\$124,123.38 *	\$124,123.38 *	\$0.00
606	HSBC TRUSTEE (C.I.) LIMITED	18872	Lehman Brothers Holdings Inc.	09/18/2009	\$29,905.96 *	\$29,905.96 *	\$0.00
607	HSBC TRUSTEE (C.I.) LIMITED	18873	Lehman Brothers Holdings Inc.	09/18/2009	\$29,698.59 *	\$29,698.59 *	\$0.00
608	HUNTERFORD CORPORATION NV	30088	Lehman Brothers Holdings Inc.	09/22/2009	\$4,352,643.00	\$4,352,643.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
609 IBM GLOBAL STRATEGY FUND	19927	Lehman Brothers Holdings Inc.	09/21/2009	\$635,066.13	\$349,690.21	\$0.00
610 IBTS FINANCIAL (HK) LIMITED	12421	Lehman Brothers Holdings Inc.	09/14/2009	\$5,089,586.00	\$5,089,586.00	\$0.00
611 ICL PENSION TRUST LTD ACTING AS TRUSTEE OF THE	20746	Lehman Brothers Holdings Inc.	09/21/2009	\$491,977.00 *	\$491,977.00 *	\$0.00
612 IKB INTERNATIONAL SA	32734	Lehman Brothers Holdings Inc.	09/22/2009	\$12,476,455.73	\$12,476,455.73	\$0.00
613 INDIANA STATE TEACHERS' RETIREMENT FUND	24628	Lehman Brothers Holdings Inc.	09/21/2009	\$110,748.86	\$110,748.86	\$0.00
614 INDOCAM FLAMME	29780	Lehman Brothers Holdings Inc.	09/22/2009	\$15,654.00 *	\$15,654.00 *	\$0.00
615 INDOPHARMA OBLIMONDE	29799	Lehman Brothers Holdings Inc.	09/22/2009	\$227,015.00	\$227,015.00	\$0.00
616 INDOSUEZ GLOBAL VAR	29779	Lehman Brothers Holdings Inc.	09/22/2009	\$54,947.00 *	\$54,947.00 *	\$0.00
617 INDOSUEZ GLOBAL VAR	29802	Lehman Brothers Holdings Inc.	09/22/2009	\$966.00	\$966.00	\$0.00
618 ING BANK N.V., FRANKFURT BRANCH	24342	Lehman Brothers Holdings Inc.	09/21/2009	\$1,907,867.13	\$1,907,867.13	\$0.00
619 ING BELGIUM S.A./N.V.	10351	Lehman Brothers Holdings Inc.	09/04/2009	\$1,008,421.98	\$1,008,421.98	\$0.00
620 ING BELGIUM S.A./N.V.	19993	Lehman Brothers Holdings Inc.	09/21/2009	\$4,787,174.41 *	\$4,787,174.41 *	\$0.00
621 INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12884	Lehman Brothers Holdings Inc.	09/15/2009	\$4,328,238.90 *	\$4,328,238.90 *	\$0.00
622 INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12885	Lehman Brothers Holdings Inc.	09/15/2009	\$4,788,796.56 *	\$4,788,796.56 *	\$0.00
623 INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12889	Lehman Brothers Holdings Inc.	09/15/2009	\$499,237.34 *	\$499,237.34 *	\$0.00
624 INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12890	Lehman Brothers Holdings Inc.	09/15/2009	\$7,619,288.13 *	\$7,619,288.13 *	\$0.00
625 INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12892	Lehman Brothers Holdings Inc.	09/15/2009	\$17,812.39 *	\$17,812.39 *	\$0.00
626 INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12898	Lehman Brothers Holdings Inc.	09/15/2009	\$1,684,100.99 *	\$1,684,100.99 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
627	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12901	Lehman Brothers Holdings Inc.	09/15/2009	\$872,795.20 *	\$872,795.20 *	\$0.00
628	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12903	Lehman Brothers Holdings Inc.	09/15/2009	\$15,085.79 *	\$15,085.79 *	\$0.00
629	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12904	Lehman Brothers Holdings Inc.	09/15/2009	\$468,880.69 *	\$468,880.69 *	\$0.00
630	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12905	Lehman Brothers Holdings Inc.	09/15/2009	\$262,680.45 *	\$262,680.45 *	\$0.00
631	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12908	Lehman Brothers Holdings Inc.	09/15/2009	\$2,772,715.65 *	\$2,772,715.65 *	\$0.00
632	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12909	Lehman Brothers Holdings Inc.	09/15/2009	\$272,740.49 *	\$272,740.49 *	\$0.00
633	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12911	Lehman Brothers Holdings Inc.	09/15/2009	\$421,275.02 *	\$421,275.02 *	\$0.00
634	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12912	Lehman Brothers Holdings Inc.	09/15/2009	\$3,350,789.25 *	\$3,350,789.25 *	\$0.00
635	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12913	Lehman Brothers Holdings Inc.	09/15/2009	\$33,195.62 *	\$33,195.62 *	\$0.00
636	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	12915	Lehman Brothers Holdings Inc.	09/15/2009	\$68,806.69 *	\$68,806.69 *	\$0.00
637	INSIGHT INVESTMENT MANAGEMENT (GLOBAL) LIMITED,	14866	Lehman Brothers Holdings Inc.	09/17/2009	\$127,010.66 *	\$127,010.66 *	\$0.00
638	INTEGRATED CORE STRATEGIES (EUROPE) S.A.R.L.	24485	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
639	INTEL CORPORATION PROFIT SHARING RETIEMENT PLAN (609457)	66216	Lehman Brothers Holdings Inc.	02/02/2010	\$87,062.75 *	\$87,062.75 *	\$0.00
640	INTERNATIONAL BANK FOR RECONSTRUCTION & DEVELOPMENT AS TRUSTEE OF	67760	Lehman Brothers Holdings Inc.	12/05/2011	\$25,965,464.03 *	\$25,965,464.03 *	\$0.00
641	INTERNATIONAL BANK FOR RECONSTRUCTION & DEVELOPMENT FOR THE POST-	67759	Lehman Brothers Holdings Inc.	12/05/2011	\$48,601.64 *	\$48,601.64 *	\$0.00
642	INTERNATIONAL BANK FOR RECONSTRUCTION & DEVELOPMENT,	21571	Lehman Brothers Holdings Inc.	09/21/2009	\$1,000.00 *	\$1,000.00 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
643	INTERNATIONAL BANK FOR RECONSTRUCTION & DEVELOPMENT, AS TRUSTEE OF THE	67755	Lehman Brothers Holdings Inc.	12/05/2011	\$42,990.64	\$42,990.64	\$0.00
644	INTERPOLIS PENSIOENEN GLOBAL HIGH YIELD POOL	20076	Lehman Brothers Holdings Inc.	09/21/2009	\$86,370.17 *	\$86,370.17 *	\$0.00
645	INVESCO VAN KAMPEN INTERNATIONAL GROWTH FUND	27113	Lehman Brothers Holdings Inc.	09/22/2009	\$8,262.70 *	\$8,262.70 *	\$0.00
646	INVESTORS TRUST & CUSTODIAL SERVICES (IRELAND LIMITED)	19453	Lehman Brothers Holdings Inc.	09/18/2009	Undetermined	Undetermined	\$0.00
647	IPAC	12648	Lehman Brothers Holdings Inc.	09/15/2009	\$150,019.55	\$150,019.55	\$0.00
648	IPAC	12649	Lehman Brothers Holdings Inc.	09/15/2009	\$113,506.77	\$113,506.77	\$0.00
649	IRONBOUND CAPITAL MGMT LPA/C IRONBOUND PARTNERS LP	29103	Lehman Brothers Holdings Inc.	09/22/2009	\$125,706.00	\$125,706.00	\$0.00
650	IRONBOUND CAPITAL MGMT LPA/C IRONBOUND PARTNERS OV	29102	Lehman Brothers Holdings Inc.	09/22/2009	\$820,812.00	\$820,812.00	\$0.00
651	J.P. MORGAN SUISSE SA	25133	Lehman Brothers Holdings Inc.	09/21/2009	\$70,140.00 *	\$70,140.00 *	\$0.00
652	J.P. MORGAN TRUST COMPANY (BAHAMAS) LTD AS TRUSTEE	25131	Lehman Brothers Holdings Inc.	09/21/2009	\$127,000.00 *	\$127,000.00 *	\$0.00
653	JACKSON CANYON PARTNERS, LLC	67864	Lehman Brothers Holdings Inc.	01/30/2012	\$30,850,636.01	\$30,850,636.01	\$0.00
654	JANA MASTER FUND, LTD	25394	Lehman Brothers Holdings Inc.	09/21/2009	\$5,340,475.49	\$5,340,475.49	\$0.00
655	JAPAN TRUSTEE SERVICES BANK, LTD.	19341	Lehman Brothers Holdings Inc.	09/18/2009	\$5,973.92	\$5,973.92	\$0.00
656	JC BAMFORD LIFEPLAN	10991	Lehman Brothers Holdings Inc.	09/09/2009	\$63,132.76	\$63,132.76	\$0.00
657	JCB SERVICE NUMBER 1 SCHEME	17180	Lehman Brothers Holdings Inc.	09/18/2009	\$985,939.00	\$985,939.00	\$0.00
658	JIH SUN INTERNATIONAL BANK	19229	Lehman Brothers Holdings Inc.	09/18/2009	\$1,728,218.82	\$1,728,218.82	\$0.00
659	JOHN HANCOCK FUNDS II GLOBAL BOND FUND	22541	Lehman Brothers Holdings Inc.	09/21/2009	\$181,862.35	\$181,862.35	\$0.00
660	JOHN HANCOCK FUNDS II REAL RETURN BOND FUND	22542	Lehman Brothers Holdings Inc.	09/21/2009	\$34,502.36	\$34,502.36	\$0.00

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NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
661 JOHN HANCOCK TRUST GLOBAL BOND TRUST	22540	Lehman Brothers Holdings Inc.	09/21/2009	\$279,682.10	\$279,682.10	\$0.00
662 JOHO FUND, LTD	33294	Lehman Brothers Holdings Inc.	09/18/2009	\$1,289,679.25 *	\$1,289,679.25 *	\$0.00
663 JOHO PARTNERS, L.P.	33295	Lehman Brothers Holdings Inc.	09/18/2009	\$451,322.16 *	\$451,322.16 *	\$0.00
664 JP MORGAN CHASE 401(K) SAVINGS PLAN (609343)	66212	Lehman Brothers Holdings Inc.	02/02/2010	\$1,274.00 *	\$1,274.00 *	\$0.00
665 JP MORGAN INTERNATIONAL BANK LIMITED	23596	Lehman Brothers Holdings Inc.	09/21/2009	\$44,641.80	\$44,641.80	\$0.00
666 JP MORGAN INTERNATIONAL BANK LIMITED	23812	Lehman Brothers Holdings Inc.	09/21/2009	\$45,697.61 *	\$45,697.61 *	\$0.00
667 JULIUS BAER BDB GLOBAL BOND	29787	Lehman Brothers Holdings Inc.	09/22/2009	\$25,922.00 *	\$25,922.00 *	\$0.00
668 JULIUS BAER MULTIBOND SICAV- JULIUS BAER ABSOLUTE RETURN BOND FUND	26016	Lehman Brothers Holdings Inc.	09/21/2009	\$80,402,739.00	\$80,402,739.00	\$0.00
669 JULIUS BAER MULTIBOND SICAV- JULIUS BAER TOTAL RETURN BOND FUND	26019	Lehman Brothers Holdings Inc.	09/21/2009	\$110,035.00	\$110,035.00	\$0.00
670 K&H BANK ZRT.	13869	Lehman Brothers Holdings Inc.	09/16/2009	\$1,341,990.14 *	\$1,341,990.14 *	\$0.00
671 KAUPTHING HF.	20251	Lehman Brothers Holdings Inc.	09/21/2009	\$2,855,053.19 *	\$2,855,053.19 *	\$0.00
672 KBC DIVERSIFIED FUND, A SEGREGATED PORTFOLIO	14415	Lehman Brothers Holdings Inc.	09/16/2009	\$44,387,704.54 *	\$44,387,704.54 *	\$0.00
673 KBR INTERNATIONAL GROWTH COMPANY	65403	Lehman Brothers Holdings Inc.	11/11/2009	\$7,355.79	\$7,355.79	\$0.00
674 KELUSA MASTER FUND, LTD.	10515	Lehman Brothers Holdings Inc.	09/04/2009	\$1,819,667.39 *	\$1,819,667.39 *	\$0.00
675 KENDALL FAMILY INVESTMENTS, LLC	18272	Lehman Brothers Holdings Inc.	09/18/2009	\$3,070,015.93	\$3,070,015.93	\$0.00
676 KINGDOM OF BELGIUM (THE)	31680	Lehman Brothers Holdings Inc.	09/22/2009	\$13,164,844.98	\$13,164,844.98	\$0.00
677 KOREA EXCHANGE BANK	11439	Lehman Brothers Holdings Inc.	09/11/2009	\$1,874,438.61	\$1,874,438.61	\$0.00
678 KOREA INVESTMENT CORPORATION	15813	Lehman Brothers Holdings Inc.	09/17/2009	\$722,773.32	\$722,773.32	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
679	KOREA INVESTMENT CORPORATION (ENHANCED PASSIVE GLOBAL FIXED INCOME	20819	Lehman Brothers Holdings Inc.	09/21/2009	\$146,168.00 *	\$146,168.00 *	\$0.00
680	KOREA INVESTMENT CORPORATION (ENHANCED PASSIVE GLOBAL FIXED INCOME	20820	Lehman Brothers Holdings Inc.	09/21/2009	\$526,283.00 *	\$526,283.00 *	\$0.00
681	KPMB ROMANIA SRL	9629	Lehman Brothers Holdings Inc.	08/28/2009	\$35,474.00	\$35,474.00	\$0.00
682	KRESGE FOUNDATION, THE	25428	Lehman Brothers Holdings Inc.	09/21/2009	\$11,458,517.69	\$11,458,517.69	\$0.00
683	LA BANQUE POSTALE ASSET MANAGEMENT	14611	Lehman Brothers Holdings Inc.	09/17/2009	\$95,547.76 *	\$95,547.76 *	\$0.00
684	LA BANQUE POSTALE ASSET MANAGEMENT	14612	Lehman Brothers Holdings Inc.	09/17/2009	\$35,762.26 *	\$35,762.26 *	\$0.00
685	LA BANQUE POSTALE ASSET MANAGEMENT	14626	Lehman Brothers Holdings Inc.	09/17/2009	\$269,701.02 *	\$269,701.02 *	\$0.00
686	LA BANQUE POSTALE ASSET MANAGEMENT	14627	Lehman Brothers Holdings Inc.	09/17/2009	\$41,717.17 *	\$41,717.17 *	\$0.00
687	LA BANQUE POSTALE ASSET MANAGEMENT	14628	Lehman Brothers Holdings Inc.	09/17/2009	\$93,993.19 *	\$93,993.19 *	\$0.00
688	LA BANQUE POSTALE ASSET MANAGEMENT	14629	Lehman Brothers Holdings Inc.	09/17/2009	\$342,486.84 *	\$342,486.84 *	\$0.00
689	LA BANQUE POSTALE ASSET MANAGEMENT	14630	Lehman Brothers Holdings Inc.	09/17/2009	\$186,454.59 *	\$186,454.59 *	\$0.00
690	LA BANQUE POSTALE ASSET MANAGEMENT	14631	Lehman Brothers Holdings Inc.	09/17/2009	\$2,713,391.57 *	\$2,713,391.57 *	\$0.00
691	LAMORAK ADVISORS, LLC	26021	Lehman Brothers Holdings Inc.	09/21/2009	\$14,692,595.00	\$14,692,595.00	\$0.00
692	LAMORAK ADVISORS, LLC	26022	Lehman Brothers Holdings Inc.	09/21/2009	\$51,499,322.00	\$51,499,322.00	\$0.00
693	LAND TRANSPORT AUTHORITY	14326	Lehman Brothers Holdings Inc.	09/16/2009	\$99,901.95	\$6,170.61	\$0.00
694	LANDESBANK HESSEN-THURINGEN GIROZENTRALE	13883	Lehman Brothers Holdings Inc.	09/16/2009	\$684,975.36 *	\$684,975.36 *	\$0.00
695	LANDESBANK SAAR (FORMELY KNOWN AS LANDESBANK SAAR GIROZENTRALE)	17512	Lehman Brothers Holdings Inc.	09/18/2009	\$852,093.60	\$852,093.60	\$0.00
696	LAZZARINI, LAURA	13717	Lehman Brothers Holdings Inc.	09/16/2009	\$18,403.23	\$18,403.23	\$0.00
697	LAZZARO, PATRIZIA	13716	Lehman Brothers Holdings Inc.	09/16/2009	\$32,487.32	\$32,487.32	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
698	LCL ACTIONS EURO (EX-SICAV 5000)	29778	Lehman Brothers Holdings Inc.	09/22/2009	\$26,457,802.00 *	\$26,457,802.00 *	\$0.00
699	LCL ACTIONS FRANCE	29775	Lehman Brothers Holdings Inc.	09/22/2009	\$3,473,562.00 *	\$3,473,562.00 *	\$0.00
700	LCL OBLIGATIONS MONDE	29790	Lehman Brothers Holdings Inc.	09/22/2009	\$128,713.00	\$128,713.00	\$0.00
701	LCL OBLIGATIONS MONDE	29795	Lehman Brothers Holdings Inc.	09/22/2009	\$986,443.00 *	\$986,443.00 *	\$0.00
702	LE HODEY, ANNE	13582	Lehman Brothers Holdings Inc.	09/16/2009	\$1,144.00	\$1,144.00	\$0.00
703	LEGAL & GENERAL ASSURANCE SOCIETY	25880	Lehman Brothers Holdings Inc.	09/21/2009	\$2,656,761.00	\$2,656,761.00	\$0.00
704	LEGAL & GENERAL ASSURANCE SOCIETY	25881	Lehman Brothers Holdings Inc.	09/21/2009	\$4,608,753.17	\$4,608,753.17	\$0.00
705	LEGAL AND GENERAL INVESTMENT MANAGEMENT LIMITED ON BEHALF OF ROYAL	25882	Lehman Brothers Holdings Inc.	09/21/2009	\$54,006.36	\$54,006.36	\$0.00
706	LEHWOOD MONTPARNASSE SAS	17509	Lehman Brothers Holdings Inc.	09/18/2009	\$219,724.47	\$219,724.47	\$0.00
707	LEOFOROS BV	27212	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
708	LEOFOROS BV	40743	Lehman Brothers Holdings Inc.	10/16/2009	Undetermined	Undetermined	\$0.00
709	LGT CAPITAL INVEST (SC3) LIMITED	20088	Lehman Brothers Holdings Inc.	09/21/2009	\$8,827.15 *	\$8,827.15 *	\$0.00
710	LH (MAURITIUS) LIMITED	66176	Lehman Brothers Holdings Inc.	01/28/2010	\$1,588,883.00 *	\$1,588,883.00 *	\$0.00
711	LMA SPC FOR AND ON BEHALF OF MAP 15 SEGREGATED PORTFOLIO	26891	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
712	LMA SPC FOR AND ON BEHALF OF MAP 15 SEGREGATED PORTFOLIO	26893	Lehman Brothers Holdings Inc.	09/22/2009	\$3,344,980.00 *	\$3,344,980.00 *	\$0.00
713	LMA SPC FOR AND ON BEHALF OF MAP 19 SEGREGATED PORTFOLIO	26871	Lehman Brothers Holdings Inc.	09/22/2009	\$640,849.00 *	\$640,849.00 *	\$0.00
714	LMA SPC FOR AND ON BEHALF OF MAP 35 SEGREGATED PORTFOLIO	26874	Lehman Brothers Holdings Inc.	09/22/2009	\$748,689.00 *	\$748,689.00 *	\$0.00
715	LMA SPC FOR AND ON BEHALF OF MAP 42 SEGREGATED PORTFOLIO	26901	Lehman Brothers Holdings Inc.	09/22/2009	\$131,695.00 *	\$131,695.00 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
716	LMA SPC FOR AND ON BEHALF OF MAP 56 SEGREGATED PORTFOLIO	26873	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
717	LMA SPC FOR AND ON BEHALF OF MAP 58 SEGREGATED PORTFOLIO	26881	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
718	LMA SPC FOR AND ON BEHALF OF MAP 58 SEGREGATED PORTFOLIO	26883	Lehman Brothers Holdings Inc.	09/22/2009	\$1,439,843.00 *	\$1,439,843.00 *	\$0.00
719	LMA SPC ON BEHALF OF MAP I	26895	Lehman Brothers Holdings Inc.	09/22/2009	\$11,359,593.13 *	\$11,359,593.13 *	\$0.00
720	LMA SPC ON BEHALF OF MAP I	26896	Lehman Brothers Holdings Inc.	09/22/2009	\$11,359,593.13 *	\$11,359,593.13 *	\$0.00
721	LMA SPC ON BEHALF OF MAP J	26898	Lehman Brothers Holdings Inc.	09/22/2009	\$4,851,297.60 *	\$4,851,297.60 *	\$0.00
722	LMA SPC ON BEHALF OF MAP J	26899	Lehman Brothers Holdings Inc.	09/22/2009	\$4,821,297.60 *	\$4,821,297.60 *	\$0.00
723	LMA SPC ON BEHALF OF MAP P	26880	Lehman Brothers Holdings Inc.	09/22/2009	\$135,698.00 *	\$135,698.00 *	\$0.00
724	LOCAL 705 INTERNATIONAL BROTHERHOOD OF TEAMSTERS PENSION FUND (606917)	66215	Lehman Brothers Holdings Inc.	02/02/2010	\$43,531.37 *	\$43,531.37 *	\$0.00
725	LONG BEACH HOLDINGS, LLC	15525	Lehman Brothers Holdings Inc.	09/17/2009	\$853,676.91 *	\$853,676.91 *	\$0.00
726	LORIMOR CORPORATION	14154	Lehman Brothers Holdings Inc.	09/16/2009	\$2,312,561.00	\$2,312,561.00	\$0.00
727	LYXOR ASSET MANAGEMENT S.A.,	19114	Lehman Brothers Holdings Inc.	09/18/2009	\$84,079.58 *	\$84,079.58 *	\$0.00
728	LYXOR ASSET MANAGEMENT S.A.,	19126	Lehman Brothers Holdings Inc.	09/18/2009	\$987,460.40 *	\$987,460.40 *	\$0.00
729	LYXOR ASSET MANAGEMENT S.A.,	19130	Lehman Brothers Holdings Inc.	09/18/2009	\$52.70 *	\$52.70 *	\$0.00
730	LYXOR ASSET MANAGEMENT S.A.,	19136	Lehman Brothers Holdings Inc.	09/18/2009	\$5,840,257.79 *	\$5,840,257.79 *	\$0.00
731	LYXOR ASSET MANAGEMENT S.A.,	28376	Lehman Brothers Holdings Inc.	09/22/2009	\$1,468,571.69 *	\$1,468,571.69 *	\$0.00
732	LYXOR ASSET MANAGEMENT, S.A. ON BEHALF OF INVESTSSEMENT 510	28255	Lehman Brothers Holdings Inc.	09/22/2009	\$2,089,509.95 *	\$2,089,509.95 *	\$0.00
733	MA GLAS LIMITED	16205	Lehman Brothers Holdings Inc.	09/18/2009	\$184,369.00 *	\$184,369.00 *	\$0.00

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NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
734 MACQUARIE BANK LIMITED	17169	Lehman Brothers Holdings Inc.	09/18/2009	\$555,679.80 *	\$555,679.80 *	\$0.00
735 MACQUARIE BANK LIMITED	67864	Lehman Brothers Holdings Inc.	01/30/2012	\$741,484.55	\$741,484.55	\$0.00
736 MAGNETAR CAPITAL MASTER FUND, LTD	12717	Lehman Brothers Holdings Inc.	09/15/2009	\$2,921,282.00	\$2,921,282.00	\$0.00
737 MAJESTIC FUND LIMITED	19973	Lehman Brothers Holdings Inc.	09/21/2009	\$365,255.03	\$365,255.03	\$0.00
738 MALEVRI, MARIA AND ADAMANTOPOULOS, GEORGIOS	25132	Lehman Brothers Holdings Inc.	09/21/2009	\$140,040.00 *	\$140,040.00 *	\$0.00
739 MAP 502, A SUB-TRUST OF LMA IRELAND	26875	Lehman Brothers Holdings Inc.	09/22/2009	\$514,722.00 *	\$514,722.00 *	\$0.00
740 MAP 502, A SUB-TRUST OF LMA IRELAND	26876	Lehman Brothers Holdings Inc.	09/22/2009	\$544,722.00 *	\$544,722.00 *	\$0.00
741 MARBLE BAR ASSET MANAGEMENT LLP	33305	Lehman Brothers Holdings Inc.	09/18/2009	Undetermined	Undetermined	\$0.00
742 MARIAN OTIS TR NO 2 UTA DTD 6/26/35 (609482)	66218	Lehman Brothers Holdings Inc.	02/02/2010	\$43,531.37 *	\$43,531.37 *	\$0.00
743 MARKS & SPENCER PENSION TRUST LIMITED	20749	Lehman Brothers Holdings Inc.	09/21/2009	\$632,686.00 *	\$632,686.00 *	\$0.00
744 MARS PENSION TRUSTEES LIMITED	25245	Lehman Brothers Holdings Inc.	09/21/2009	\$77,459.97	\$62,708.34	\$0.00
745 MAVERICK FUND II, LTD.	27703	Lehman Brothers Holdings Inc.	09/22/2009	\$91,462,404.00 *	\$91,462,404.00 *	\$0.00
746 MAVERICK FUND USA, LTD.	27702	Lehman Brothers Holdings Inc.	09/22/2009	\$25,848,831.00 *	\$25,848,831.00 *	\$0.00
747 MAVERICK FUND, L.D.C.	27704	Lehman Brothers Holdings Inc.	09/22/2009	\$61,661,408.00 *	\$61,661,408.00 *	\$0.00
748 MAVERICK LONG ENHANCED FUND, LTD.	27695	Lehman Brothers Holdings Inc.	09/22/2009	\$1,286,573.00 *	\$1,286,573.00 *	\$0.00
749 MAVERICK LONG FUND, LTD.	27697	Lehman Brothers Holdings Inc.	09/22/2009	\$115,499.00 *	\$115,499.00 *	\$0.00
750 MAVERICK NEUTRAL FUND, LTD.	27701	Lehman Brothers Holdings Inc.	09/22/2009	\$2,262,956.00 *	\$2,262,956.00 *	\$0.00
751 MAVERICK NEUTRAL LEVERED FUND, LTD.	27696	Lehman Brothers Holdings Inc.	09/22/2009	\$5,116,894.00 *	\$5,116,894.00 *	\$0.00
752 MEAG MUNICH ERGO ASSET MANAGEMENT GMBH FOR AND ON	23630	Lehman Brothers Holdings Inc.	09/21/2009	\$188,546,184.16 *	\$188,546,184.16 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
753	MEGA INTERNATIONAL COMMERCIAL BANK CO., LTD.	8953	Lehman Brothers Holdings Inc.	08/21/2009	\$438,741.09	\$438,741.09	\$0.00
754	MERCER GLOBAL INVESTMENTS EUROPE LTD	11128	Lehman Brothers Holdings Inc.	09/10/2009	\$1,404.39	\$1,404.39	\$0.00
755	MERRILL LYNCH GLOBAL SELECTS PORTFOLIOS PLC FOR AND ON BEHALF OF	13941	Lehman Brothers Holdings Inc.	09/16/2009	\$4,589.66	\$4,589.66	\$0.00
756	MERRILL LYNCH CAPITAL SERVICES, INC.	20130	Lehman Brothers Holdings Inc.	09/21/2009	\$6,632,251.13 *	\$6,632,251.13 *	\$0.00
757	MERRILL LYNCH CREDIT PRODUCTS, LLC	1569	Lehman Brothers Holdings Inc.	01/05/2009	\$4,572,174.74	\$4,572,174.74	\$0.00
758	MERRILL LYNCH INTERNATIONAL	20128	Lehman Brothers Holdings Inc.	09/21/2009	\$37,298,869.70 *	\$37,298,869.70 *	\$0.00
759	MERRILL LYNCH INTERNATIONAL BANK LIMITED	20129	Lehman Brothers Holdings Inc.	09/21/2009	\$5,387,096.50 *	\$5,387,096.50 *	\$0.00
760	MERRILL LYNCH JAPAN FINANCE GK	1782	Lehman Brothers Holdings Inc.	01/20/2009	\$26,893,511.39	\$668,166.84	\$0.00
761	METAL BOX PENSION TRUSTEES LIMITED	24138	Lehman Brothers Holdings Inc.	09/21/2009	\$7,172.80	\$7,172.80	\$0.00
762	MICHEL, MARCO	13715	Lehman Brothers Holdings Inc.	09/16/2009	\$71,265.74	\$71,265.74	\$0.00
763	MILLENNIUM PARTNERS, L.P.	24492	Lehman Brothers Holdings Inc.	09/21/2009	\$13,063,533.00 *	\$13,063,533.00 *	\$0.00
764	MINISTRY OF ECONOMY AND FINANCE OF THE REPUBLIC OF PANAMA (100592)	66211	Lehman Brothers Holdings Inc.	02/02/2010	\$10,842.00 *	\$10,842.00 *	\$0.00
765	MINNESOTA STATE BOARD OF INVESTMENT	19851	Lehman Brothers Holdings Inc.	09/21/2009	\$160,380.40	\$91,235.67	\$0.00
766	MINNESOTA STATE BOARD OF INVESTMENT	65404	Lehman Brothers Holdings Inc.	11/11/2009	\$102,302.87	\$100,798.03	\$0.00
767	MISSOURI LOCAL GOVERNMENT	11389	Lehman Brothers Holdings Inc.	09/11/2009	\$86,832.12	\$86,832.12	\$0.00
768	MIZRAHI TEFAHOT BANK, LTD	19172	Lehman Brothers Holdings Inc.	09/18/2009	\$577,142.74 *	\$577,142.74 *	\$0.00
769	MLC INVESTMENTS LIMITED	23935	Lehman Brothers Holdings Inc.	09/21/2009	\$85,935.87	\$85,935.87	\$0.00
770	MLC INVESTMENTS LIMITED	23937	Lehman Brothers Holdings Inc.	09/21/2009	\$32,583.13	\$32,583.13	\$0.00
771	MLC INVESTMENTS LIMITED	23938	Lehman Brothers Holdings Inc.	09/21/2009	\$43,903.10	\$43,903.10	\$0.00

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
772 MLC INVESTMENTS LIMITED	23939	Lehman Brothers Holdings Inc.	09/21/2009	\$30,116.20	\$30,116.20	\$0.00
773 MOAR,GUY R.	12384	Lehman Brothers Holdings Inc.	09/14/2009	\$94,103.15	\$94,103.15	\$0.00
774 MOC CHANDLER TR NO 1 UTA DTD 6/26/35 (609483)	66217	Lehman Brothers Holdings Inc.	02/02/2010	\$43,531.37 *	\$43,531.37 *	\$0.00
775 MOORE MACRO FUND, LP	33509	Lehman Brothers Holdings Inc.	09/21/2009	\$2,952,429.00	\$2,952,429.00	\$0.00
776 MORGAN STANLEY & CO. INTERNATIONAL PLC	65929	Lehman Brothers Holdings Inc.	12/11/2009	\$65,279,637.77 *	\$65,279,637.77 *	\$0.00
777 MORGAN STANLEY & CO. LLC	22191	Lehman Brothers Holdings Inc.	09/21/2009	\$1,750,370.00 *	\$1,750,370.00 *	\$0.00
778 MORGAN STANLEY ALPHA ADVANTAGE EUROPEAN FIXED INCOME FUND	27115	Lehman Brothers Holdings Inc.	09/22/2009	\$26,134.16 *	\$26,134.16 *	\$0.00
779 MORGAN STANLEY BANK INTERNATIONAL LIMITED	13908	Lehman Brothers Holdings Inc.	09/16/2009	\$3,987,230.00 *	\$3,987,230.00 *	\$0.00
780 MORGAN STANLEY BANK INTERNATIONAL LIMITED	18802	Lehman Brothers Holdings Inc.	09/18/2009	\$148,259.24 *	\$148,259.24 *	\$0.00
781 MORGAN STANLEY BANK INTERNATIONAL LIMITED	6163	Lehman Brothers Holdings Inc.	07/27/2009	\$1,305,563.00 *	\$1,305,563.00 *	\$0.00
782 MORGAN STANLEY CAPITAL SERVICES, LLC	65928	Lehman Brothers Holdings Inc.	12/11/2009	\$5,232,761.21 *	\$5,232,761.21 *	\$0.00
783 MORGAN STANLEY EMERGING MARKETS DEBT FUND, INC.	27102	Lehman Brothers Holdings Inc.	09/22/2009	\$962,689.00 *	\$962,689.00 *	\$0.00
784 MORGAN STANLEY EMERGING MARKETS DOMESTIC DEBT FUND, INC.	27090	Lehman Brothers Holdings Inc.	09/22/2009	\$15,205,840.00	\$15,205,840.00	\$0.00
785 MORGAN STANLEY GLOBAL OPPORTUNITY BOND FUND INC	27103	Lehman Brothers Holdings Inc.	09/22/2009	\$97,067.00 *	\$97,067.00 *	\$0.00
786 MORGAN STANLEY INSTITUTIONAL FUND, INC., INTERNATIONAL SMALL CAP	27098	Lehman Brothers Holdings Inc.	09/22/2009	\$31,394.08 *	\$31,394.08 *	\$0.00
787 MORGAN STANLEY INSTITUTIONAL FUND, INC.,INTERNATIONAL EQUITY PORTFOLIO	27100	Lehman Brothers Holdings Inc.	09/22/2009	\$35,706.77 *	\$35,706.77 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
788	MORGAN STANLEY INVESTMENT MANAGEMENT INTERNATIONAL EQUITY TRUST	27099	Lehman Brothers Holdings Inc.	09/22/2009	\$47,550.10 *	\$47,550.10 *	\$0.00
789	MORGAN STANLEY OFFSHORE INTERNATIONAL EQUITY FUND	27101	Lehman Brothers Holdings Inc.	09/22/2009	\$6,387.15 *	\$6,387.15 *	\$0.00
790	MORGAN STANLEY SECURITIES LIMITED	20529	Lehman Brothers Holdings Inc.	09/21/2009	\$19,768,204.34 *	\$19,768,204.34 *	\$0.00
791	MORGAN STANLEY SENIOR FUNDING, INC.	15802	Lehman Brothers Holdings Inc.	09/17/2009	\$204,047.87	\$204,047.87	\$0.00
792	MOTOR INSURERS' BUREAU OF HONG KONG	11480	Lehman Brothers Holdings Inc.	09/11/2009	\$8,492.71	\$8,492.71	\$0.00
793	MOUNTAIN SPECIAL SITUATIONS FUNDS, LLC	25158	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
794	MPC CAPITAL AUSTRIA AG	19134	Lehman Brothers Holdings Inc.	09/18/2009	\$410,716.00	\$410,716.00	\$0.00
795	MPC CAPITAL INVESTMENTS GMBH	19133	Lehman Brothers Holdings Inc.	09/18/2009	\$3,670,191.00	\$3,670,191.00	\$0.00
796	MPC CAPITAL PRIVATBANK AG	19131	Lehman Brothers Holdings Inc.	09/18/2009	\$2,585,246.00	\$2,585,246.00	\$0.00
797	MSMM FUNDS PLC GLOBAL BOND (EURO HEDGED) FUND	30858	Lehman Brothers Holdings Inc.	09/22/2009	\$3,406.56	\$3,406.56	\$0.00
798	MSMM FUNDS PLC GLOBAL BOND FUND	30856	Lehman Brothers Holdings Inc.	09/22/2009	\$18,511.47	\$18,511.47	\$0.00
799	MTR CORPORATION LIMITED PROVIDENT FUND SCHEME	11125	Lehman Brothers Holdings Inc.	09/10/2009	\$29,570.42	\$29,570.42	\$0.00
800	MTR CORPORATION LIMITED RETIREMENT SCHEME	11126	Lehman Brothers Holdings Inc.	09/10/2009	\$23,246.64	\$23,246.64	\$0.00
801	MUNICIPALITY FINANCE PLC	14191	Lehman Brothers Holdings Inc.	09/16/2009	\$4,203,778.44 *	\$4,203,778.44 *	\$0.00
802	NATIONAL RAILROAD RETIREMENT INVESTMENT TRUST (ACTIVE COUNTRY AND	20821	Lehman Brothers Holdings Inc.	09/21/2009	\$98,143.00 *	\$98,143.00 *	\$0.00
803	NATIONWIDE LIFE INSURANCE COMPANY (INC)	44284	Lehman Brothers Holdings Inc.	10/22/2009	\$53,234,415.00	\$53,234,415.00	\$0.00
804	NATIXIS	17166	Lehman Brothers Holdings Inc.	09/18/2009	\$21,133,163.00 *	\$21,133,163.00 *	\$0.00
805	NATIXIS	21937	Lehman Brothers Holdings Inc.	09/21/2009	\$30,795,958.00 *	\$30,795,958.00 *	\$0.00

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MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
806 NATIXIS	21938	Lehman Brothers Holdings Inc.	09/21/2009	\$19,512,182.00 *	\$19,512,182.00 *	\$0.00
807 NATIXIS FINANCIAL PRODUCTS INC	21940	Lehman Brothers Holdings Inc.	09/21/2009	\$14,406,251.00 *	\$14,406,251.00 *	\$0.00
808 NEMESIS ASSET MANAGEMENT LLP	30375	Lehman Brothers Holdings Inc.	09/22/2009	\$457,369.89	\$457,369.89	\$0.00
809 NESTLE IN THE USA PENSION TRUST	15178	Lehman Brothers Holdings Inc.	09/17/2009	\$33,042.00	\$33,042.00	\$0.00
810 NEW YORK CITY EMPLOYEES' RETIREMENT SYSTEM	65408	Lehman Brothers Holdings Inc.	11/11/2009	\$36,475.88	\$36,475.88	\$0.00
811 NEW YORK CITY POLICE & FIRE PENSION FUND	65409	Lehman Brothers Holdings Inc.	11/11/2009	\$54,414.66	\$54,414.66	\$0.00
812 NEWPORT GLOBAL CREDIT FUND (MASTER) L.P.	29235	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
813 NEWPORT GLOBAL OPPORTUNITIES FUND, LP	26372	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
814 NORDEA BANK FINLAND PLC (PUBL)	22909	Lehman Brothers Holdings Inc.	09/21/2009	\$55,908,432.00 *	\$55,908,432.00 *	\$0.00
815 NORTHERN TRUST FUND SERVICES (IRELAND) LTD ON BEHALF OF THE IBM GLOBAL	20808	Lehman Brothers Holdings Inc.	09/21/2009	\$179,448.00 *	\$179,448.00 *	\$0.00
816 NRW.BANK	18884	Lehman Brothers Holdings Inc.	09/18/2009	\$1,310,197.97 *	\$1,310,197.97 *	\$0.00
817 O'CONNOR GLOBAL MULTI-STRATEGY ALPHA MASTER LIMITED	32505	Lehman Brothers Holdings Inc.	09/22/2009	\$1,063,471.00 *	\$1,063,471.00 *	\$0.00
818 OFFSHORE ASSET HOLDING VEHICLE A, LTD	16062	Lehman Brothers Holdings Inc.	09/18/2009	\$2,533,878.13	\$2,533,878.13	\$0.00
819 OFID - OPEC FUND FOR INTERNATIONAL DEVELOPMENT	13950	Lehman Brothers Holdings Inc.	09/16/2009	\$465,699.01	\$172,856.23	\$0.00
820 OLD LANE FINANCIAL PRODUCTS, L.P.	17896	Lehman Brothers Holdings Inc.	09/18/2009	\$4,845,359.00 *	\$4,845,359.00 *	\$0.00
821 ORANGE COUNTY EMPLOYEES RETIREMENT SYSTEM	12233	Lehman Brothers Holdings Inc.	09/14/2009	\$42,962.63	\$42,962.63	\$0.00
822 OREGON INVESTMENT COUNCIL	21543	Lehman Brothers Holdings Inc.	09/21/2009	\$13,196.71	\$2,345.07	\$0.00
823 OTTO INDUSTRIES EUROPE BV	21789	Lehman Brothers Holdings Inc.	09/21/2009	\$30,215.00	\$30,215.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
824 OVERSPECHT FINANCE BV	17183	Lehman Brothers Holdings Inc.	09/18/2009	\$4,934.00	\$4,934.00	\$0.00
825 OZ ASIA MASTER FUND, LTD.	31520	Lehman Brothers Holdings Inc.	09/22/2009	\$45,746,902.82 *	\$16,934,086.61 *	\$0.00
826 OZ EUROPE MASTER FUND, LTD.	31522	Lehman Brothers Holdings Inc.	09/22/2009	\$1,131,320.63 *	\$1,131,320.63 *	\$0.00
827 OZ MASTER FUND, LTD.	31525	Lehman Brothers Holdings Inc.	09/22/2009	\$19,480,999.95 *	\$19,480,999.95 *	\$0.00
828 OZ SPECIAL MASTER FUND, LTD.	10168	Lehman Brothers Holdings Inc.	09/03/2009	\$2,323,325.89	\$2,323,325.89	\$0.00
829 OZ SPECIAL MASTER FUND, LTD.	10175	Lehman Brothers Holdings Inc.	09/03/2009	\$3,377,574.82	\$3,377,574.82	\$0.00
830 PACIFIC INVESTMENT MANAGEMENT COMPANY LLC	16513	Lehman Brothers Holdings Inc.	09/18/2009	\$311,641.65	\$311,641.65	\$0.00
831 PACIFIC INVESTMENT MANAGEMENT COMPANY LLC	16514	Lehman Brothers Holdings Inc.	09/18/2009	\$3,219.93	\$3,219.93	\$0.00
832 PACIFIC LIFE FUNDS	32254	Lehman Brothers Holdings Inc.	09/22/2009	\$3,450.24	\$3,450.24	\$0.00
833 PACIFIC LIFE INSURANCE COMPANY	30383	Lehman Brothers Holdings Inc.	09/22/2009	\$3,637,021.00	\$3,637,021.00	\$0.00
834 PACIFIC SELECT FUND-INFLATION MANAGED PORTFOLIO	32253	Lehman Brothers Holdings Inc.	09/22/2009	\$86,255.91	\$86,255.91	\$0.00
835 PANNING MASTER FUND, LP	3636	Lehman Brothers Holdings Inc.	03/31/2009	\$4,934,075.00	\$4,934,075.00	\$0.00
836 PANNING MASTER FUND, LP	3637	Lehman Brothers Holdings Inc.	03/31/2009	\$3,339,842.26	\$3,339,842.26	\$0.00
837 PANNING MASTER FUND, LP	3639	Lehman Brothers Holdings Inc.	03/31/2009	\$3,944,388.53	\$3,944,388.53	\$0.00
838 PANNING MASTER FUND, LP	3643	Lehman Brothers Holdings Inc.	03/31/2009	\$274,539.07	\$274,539.07	\$0.00
839 PANNING MASTER FUND, LP	3644	Lehman Brothers Holdings Inc.	03/31/2009	\$1,291,701.00	\$1,291,701.00	\$0.00
840 PAOLO SANGIOTTA	13709	Lehman Brothers Holdings Inc.	09/16/2009	\$1,971,305.53	\$1,971,305.53	\$0.00
841 PARS ASPIRE FUND - (#4817)	16456	Lehman Brothers Holdings Inc.	09/18/2009	\$107,758.77	\$107,758.77	\$0.00
842 PAUL HAMLYN FOUNDATION	9637	Lehman Brothers Holdings Inc.	08/28/2009	\$464,239.43	\$103,065.49	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
843	PENSION FUND OF THE CHRISTIAN CHURCH	14381	Lehman Brothers Holdings Inc.	09/16/2009	\$55,357.83	\$17,254.22	\$0.00
844	PENSION RESERVES INVESTMENT TRUST	10939	Lehman Brothers Holdings Inc.	09/09/2009	\$369,390.30	\$369,390.30	\$0.00
845	PENSIONS-SICHERUNGS-VEREIN	13088	Lehman Brothers Holdings Inc.	09/15/2009	\$846,937.14	\$846,937.14	\$0.00
846	PENSIONSKASSE UNILEVER SCHWEIZ	16040	Lehman Brothers Holdings Inc.	09/18/2009	\$39,154.46	\$39,154.46	\$0.00
847	PEP CREDIT INVESTOR LP	26386	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
848	PERRY PARTNERS INTERNATIONAL, INC.	12893	Lehman Brothers Holdings Inc.	09/15/2009	\$16,691,735.16	\$16,691,735.16	\$0.00
849	PERRY PARTNERS, L.P.	12883	Lehman Brothers Holdings Inc.	09/15/2009	\$5,479,407.42	\$5,479,407.42	\$0.00
850	PETER VINCENT 2001 FAMILY TRUST	13802	Lehman Brothers Holdings Inc.	09/16/2009	\$122.00 *	\$122.00 *	\$0.00
851	PETER VINCENT 2001 G CHILDREN'S TRUST	13803	Lehman Brothers Holdings Inc.	09/16/2009	\$484.00 *	\$484.00 *	\$0.00
852	PETRILLI, ANNAMARTA	13713	Lehman Brothers Holdings Inc.	09/16/2009	\$60,337.28	\$60,337.28	\$0.00
853	PGL PENSION SCHEME	19258	Lehman Brothers Holdings Inc.	09/18/2009	\$304,284.15	\$304,284.15	\$0.00
854	PHARO MASTER FUND, LTD	26203	Lehman Brothers Holdings Inc.	09/21/2009	\$1,172,978.00	\$1,172,978.00	\$0.00
855	PHILLIPS, SARA	13575	Lehman Brothers Holdings Inc.	09/16/2009	\$88,621.00	\$88,621.00	\$0.00
856	PHOENIX LIFE ASSURANCE LIMITED	23707	Lehman Brothers Holdings Inc.	09/21/2009	\$437,732.74 *	\$437,732.74 *	\$0.00
857	PIMCO ABSOLUTE RETURN STRATEGY II CAYMAN UNIT TRUST 4902	22752	Lehman Brothers Holdings Inc.	09/21/2009	\$120,596.01	\$120,596.01	\$0.00
858	PIMCO ABSOLUTE RETURN STRATEGY IV IDF LLC (#3994)	25554	Lehman Brothers Holdings Inc.	09/21/2009	\$14,270.91	\$14,270.91	\$0.00
859	PIMCO ABSOLUTE RETURN STRATEGY V (#4825)	22772	Lehman Brothers Holdings Inc.	09/21/2009	\$1,557,714.54	\$1,557,714.54	\$0.00
860	PIMCO BERMUDA EMERGING MARKETS BOND FUND (M)- (#3722)	19841	Lehman Brothers Holdings Inc.	09/21/2009	\$2,814.20	\$2,814.20	\$0.00
861	PIMCO BERMUDA GLOBAL AGGREGATE	25563	Lehman Brothers Holdings Inc.	09/21/2009	\$1,136,667.32	\$1,136,667.32	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
862 PIMCO BERMUDA GLOBAL BOND EX-JAPAN FUND - 3738	22814	Lehman Brothers Holdings Inc.	09/21/2009	\$31,157.68	\$31,157.68	\$0.00
863 PIMCO BERMUDA GLOBAL HIGH YIELD STRATEGY FUND (#3752)	24557	Lehman Brothers Holdings Inc.	09/21/2009	\$219,983.97	\$219,983.97	\$0.00
864 PIMCO BERMUDA LIBOR PLUS FUND (M) - (#2739)	24556	Lehman Brothers Holdings Inc.	09/21/2009	\$49,351.63	\$49,351.63	\$0.00
865 PIMCO CAYMAN GLOBAL AGGREGATE	25612	Lehman Brothers Holdings Inc.	09/21/2009	\$14,345.60	\$14,345.60	\$0.00
866 PIMCO CAYMAN GLOBAL AGGREGATE BOND FUND -(#2733)	24473	Lehman Brothers Holdings Inc.	09/21/2009	\$14,954.39	\$14,954.39	\$0.00
867 PIMCO CAYMAN GLOBAL EX-JAPAN (YEN-HEDGED) BOND FUND (#2732)	25556	Lehman Brothers Holdings Inc.	09/21/2009	\$330,942.86	\$330,942.86	\$0.00
868 PIMCO CAYMAN GLOBAL LIBOR PLUS	25714	Lehman Brothers Holdings Inc.	09/21/2009	\$65,161.31 *	\$65,161.31 *	\$0.00
869 PIMCO CAYMAN GLOBAL MULTIPLE REAL RETURN FUND - (#2768)	24472	Lehman Brothers Holdings Inc.	09/21/2009	\$142,597.60	\$142,597.60	\$0.00
870 PIMCO COMMODITYREALRETURN STRATEGY FUND - 731	16473	Lehman Brothers Holdings Inc.	09/18/2009	\$89,572.78	\$89,572.78	\$0.00
871 PIMCO COMMODITYREALRETURN STRATEGY PORTFOLIO - (#6881)	16165	Lehman Brothers Holdings Inc.	09/18/2009	\$13,800.95	\$13,800.95	\$0.00
872 PIMCO EMERGING BOND INCOME FUND (M) - (#3713)	25609	Lehman Brothers Holdings Inc.	09/21/2009	\$21,562.50	\$21,562.50	\$0.00
873 PIMCO EMERGING MARKETS BOND FUND (#771)	18632	Lehman Brothers Holdings Inc.	09/18/2009	\$398,582.37	\$398,582.37	\$0.00
874 PIMCO EMERGING MARKETS BOND PORTFOLIO - (#688)	16133	Lehman Brothers Holdings Inc.	09/18/2009	\$3,345.25	\$3,345.25	\$0.00
875 PIMCO FOREIGN BOND FUND (U.S. DOLLAR-HEDGED) - (#770)	16458	Lehman Brothers Holdings Inc.	09/18/2009	\$494,923.87	\$494,923.87	\$0.00
876 PIMCO FOREIGN BOND FUND (UNHEDGED) - (#719)	16341	Lehman Brothers Holdings Inc.	09/18/2009	\$708,206.94	\$708,206.94	\$0.00
877 PIMCO GLOBAL BOND FUND (UNHEDGED) (#775)	16090	Lehman Brothers Holdings Inc.	09/18/2009	\$233,427.12	\$233,427.12	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
878 PIMCO GLOBAL BOND PORTFOLIO (UNHEDGED) - (# 2680)	16343	Lehman Brothers Holdings Inc.	09/18/2009	\$69,488.16	\$69,488.16	\$0.00
879 PIMCO GLOBAL BOND STRATEGY FUND - 3751	25617	Lehman Brothers Holdings Inc.	09/21/2009	\$85,073.58	\$85,073.58	\$0.00
880 PIMCO REAL ESTATE REAL RETURN STRATEGY FUND (#788)	18604	Lehman Brothers Holdings Inc.	09/18/2009	\$21,547.31	\$21,547.31	\$0.00
881 PIMCO REAL RETURN FUND - (# 795)	16345	Lehman Brothers Holdings Inc.	09/18/2009	\$445,013.81	\$445,013.81	\$0.00
882 PIMCO REAL RETURN PORTFOLIO - 691	16167	Lehman Brothers Holdings Inc.	09/18/2009	\$11,196.60	\$11,196.60	\$0.00
883 PIMCO REAL RETURN TRUST - (#6031)	11488	Lehman Brothers Holdings Inc.	09/11/2009	\$3,450.84	\$3,450.84	\$0.00
884 PING EXCEPTIONAL VALUE MASTER FUND L.P.	42905	Lehman Brothers Holdings Inc.	10/21/2009	\$8,415,293.67	\$8,415,293.67	\$0.00
885 PITTONI, MASSIMO	13712	Lehman Brothers Holdings Inc.	09/16/2009	\$266,261.26	\$266,261.26	\$0.00
886 POLARIS INVESTMENT SA	14296	Lehman Brothers Holdings Inc.	09/16/2009	\$95,342.24	\$95,342.24	\$0.00
887 POSILLIPO FINANCE II S.R.L.	32777	Lehman Brothers Holdings Inc.	09/22/2009	\$5,078,180.80	\$5,078,180.80	\$0.00
888 POSILLIPO FINANCE II S.R.L.	32778	Lehman Brothers Holdings Inc.	09/22/2009	\$5,078,180.80	\$5,078,180.80	\$0.00
889 POSILLIPO FINANCE II S.R.L.	3567	Lehman Brothers Holdings Inc.	03/30/2009	\$10,314,540.50	\$10,314,540.50	\$0.00
890 POSILLIPO FINANCE S. R. L.	32776	Lehman Brothers Holdings Inc.	09/22/2009	\$448,818.61	\$448,818.61	\$0.00
891 POTSIOS, ANDREA M	18737	Lehman Brothers Holdings Inc.	09/18/2009	\$4,836,246.41	\$4,836,246.41	\$0.00
892 PRESIDENT AND FELLOWS OF HARVARD COLLEGE	21726	Lehman Brothers Holdings Inc.	09/21/2009	\$31,044,539.39 *	\$31,044,539.39 *	\$0.00
893 PRINCIPAL LIFE INSURANCE CO	24636	Lehman Brothers Holdings Inc.	09/21/2009	\$2,181,745.60	\$2,181,745.60	\$0.00
894 PROMARK GLOBAL ADVISORS	27097	Lehman Brothers Holdings Inc.	09/22/2009	\$7,589.16 *	\$7,589.16 *	\$0.00
895 PROMARK INVESTMENTS TRUSTEES LIMITED	32497	Lehman Brothers Holdings Inc.	09/22/2009	\$78,349.19	\$78,349.19	\$0.00
896 PROVIDENCE EQUITY PARTNERS VI LP	29409	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
897	PROVIDENCE EQUITY PARTNERS VI-A, LP	26331	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
898	PROVIDENCE TMT SPECIAL SITUATIONS FUND LP	29249	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
899	PSEG INC. MASTER RETIREMENT TRUST	13755	Lehman Brothers Holdings Inc.	09/16/2009	\$89,361.20	\$65,161.31	\$0.00
900	PYRAMIS EUROPEAN EQUITIES COMMINGLED POOL	23610	Lehman Brothers Holdings Inc.	09/21/2009	\$359,781.69	\$359,781.69	\$0.00
901	PYRAMIS SELECT GLOBAL EQUITY COMMINGLED POOL	65411	Lehman Brothers Holdings Inc.	11/11/2009	\$21,780.91	\$21,550.29	\$0.00
902	PYRAMIS SELECT INTERNATIONAL EQUITY COMMINGLED POOL	23612	Lehman Brothers Holdings Inc.	09/21/2009	\$299,479.57	\$299,479.57	\$0.00
903	QFR MASTER VICTORIA FUND, L.P.	16736	Lehman Brothers Holdings Inc.	09/18/2009	\$2,326,012.74 *	\$2,326,012.74 *	\$0.00
904	QIC DIVERSIFIED FIXED INTEREST FUND NO. 1	20083	Lehman Brothers Holdings Inc.	09/21/2009	\$555,039.93 *	\$555,039.93 *	\$0.00
905	QIC LIMITED, F/K/A QUEENSLAND INVESTMENT CORPORATION,	11478	Lehman Brothers Holdings Inc.	09/11/2009	\$1,632,570.51	\$1,632,570.51	\$0.00
906	QIC LIMITED, F/K/A QUEENSLAND INVESTMENT CORPORATION,	11479	Lehman Brothers Holdings Inc.	09/11/2009	\$1,361,498.50	\$1,361,498.50	\$0.00
907	QUANTUM PARTNERS LP	31590	Lehman Brothers Holdings Inc.	09/22/2009	\$35,784,818.95 *	\$35,784,818.95 *	\$0.00
908	QUANTUM PARTNERS LP	31591	Lehman Brothers Holdings Inc.	09/22/2009	\$1,870,910.00 *	\$1,870,910.00 *	\$0.00
909	QUANTUM PARTNERS LP	31627	Lehman Brothers Holdings Inc.	09/22/2009	\$15,237,225.00 *	\$15,237,225.00 *	\$0.00
910	QUEENSLAND INVESTMENT CORPORATION AS TRUSTEE OF QIC DIVERSIFIED FIXED	20740	Lehman Brothers Holdings Inc.	09/21/2009	\$116,527.00 *	\$116,527.00 *	\$0.00
911	QUINTESSENCE FUND LP	21147	Lehman Brothers Holdings Inc.	09/21/2009	\$2,620,641.20 *	\$2,620,641.20 *	\$0.00
912	QUINTESSENCE FUND LP	21148	Lehman Brothers Holdings Inc.	09/21/2009	\$2,881,988.00 *	\$2,881,988.00 *	\$0.00
913	QUINTESSENCE FUND LP	21149	Lehman Brothers Holdings Inc.	09/21/2009	\$1,347,268.00 *	\$1,347,268.00 *	\$0.00
914	QVT FUND LP	21141	Lehman Brothers Holdings Inc.	09/21/2009	\$1,404,878.13 *	\$1,404,878.13 *	\$0.00

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MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
915 QVT FUND LP	21142	Lehman Brothers Holdings Inc.	09/21/2009	\$40,824,157.00 *	\$40,824,157.00 *	\$0.00
916 QVT FUND LP	21143	Lehman Brothers Holdings Inc.	09/21/2009	\$1,766,407.00 *	\$1,766,407.00 *	\$0.00
917 RABBAT, MARLENE & ELIAS	17185	Lehman Brothers Holdings Inc.	09/18/2009	\$67,394.00	\$67,394.00	\$0.00
918 RBC ASSET MANAGEMENT INC.	14053	Lehman Brothers Holdings Inc.	09/16/2009	\$4,952,286.76 *	\$4,952,286.76 *	\$0.00
919 RBC CANADIAN MASTER TRUST	24338	Lehman Brothers Holdings Inc.	09/21/2009	\$599,086.18	\$230,010.49	\$0.00
920 REDA, FILIPPO	13711	Lehman Brothers Holdings Inc.	09/16/2009	\$1,243,742.65	\$1,243,742.65	\$0.00
921 REDWOOD MASTER FUND, LTD.	19687	Lehman Brothers Holdings Inc.	09/11/2009	\$2,736,829.00 *	\$2,736,829.00 *	\$0.00
922 REPOSSI, PATRIZIA	67884	Lehman Brothers Holdings Inc.	02/13/2012	\$33,473.06	\$33,473.06	\$0.00
923 RESTRUCTURED ASSET CERTIFICATES	43913	Lehman Brothers Holdings Inc.	10/22/2009	Undetermined	Undetermined	\$0.00
924 RGM TRADING INTERNATIONAL LIMITED C/O RGM ADVISORS, LLC	15035	Lehman Brothers Holdings Inc.	09/17/2009	\$1,235,934.44	\$1,235,934.44	\$0.00
925 RIC II PLC THE GLOBAL BOND (EURO HEDGED) FUND	30854	Lehman Brothers Holdings Inc.	09/22/2009	\$83,835.64	\$83,835.64	\$0.00
926 RIC MULTISTRATEGY BOND FUND	32135	Lehman Brothers Holdings Inc.	09/22/2009	\$255,391.98	\$255,391.98	\$0.00
927 RIC PLC THE GLOBAL BOND FUND	30853	Lehman Brothers Holdings Inc.	09/22/2009	\$46,926.93	\$46,926.93	\$0.00
928 RIC-OMIGSA GLOBAL BOND FUND	32136	Lehman Brothers Holdings Inc.	09/22/2009	\$208,419.84	\$208,419.84	\$0.00
929 RIC-OMIGSA GLOBAL MONEY MARKET FUND	32137	Lehman Brothers Holdings Inc.	09/22/2009	\$510,793.23	\$510,793.23	\$0.00
930 RIEF TRADING LLC	26202	Lehman Brothers Holdings Inc.	09/21/2009	\$759,623.07	\$759,623.07	\$0.00
931 RIF CORE BOND FUND	32133	Lehman Brothers Holdings Inc.	09/22/2009	\$10,745.17	\$10,745.17	\$0.00
932 RIFAT KAMHI	14131	Lehman Brothers Holdings Inc.	09/16/2009	\$880,002.00	\$880,002.00	\$0.00
933 RIFAT KAMHI	14132	Lehman Brothers Holdings Inc.	09/16/2009	\$1,228.00	\$1,228.00	\$0.00

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MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
934	RIML RUSSELL INTERNATIONAL BOND FUND - \$A HEDGED	32140	Lehman Brothers Holdings Inc.	09/22/2009	\$7,171.81	\$7,171.81	\$0.00
935	ROBECO FIXED INCOME STRATEGIES SPC,	13874	Lehman Brothers Holdings Inc.	09/16/2009	\$4,798,467.96 *	\$4,798,467.96 *	\$0.00
936	ROBERT STOCKDALE	42212	Lehman Brothers Holdings Inc.	10/19/2009	\$63,132.76	\$63,132.76	\$0.00
937	ROYAL BANK OF SCOTLAND N.V.	21705	Lehman Brothers Holdings Inc.	09/21/2009	\$85,722,058.00 *	\$85,722,058.00 *	\$0.00
938	ROYAL BANK OF SCOTLAND PLC, THE	29870	Lehman Brothers Holdings Inc.	09/22/2009	\$440,313.75 *	\$440,313.75 *	\$0.00
939	ROYAL BANK OF SCOTLAND, PLC, THE	13031	Lehman Brothers Holdings Inc.	09/15/2009	\$15,827,854.90 *	\$15,827,854.90 *	\$0.00
940	ROYAL BANK OF SCOTLAND, PLC, THE	18065	Lehman Brothers Holdings Inc.	09/18/2009	\$8,370,926.11	\$8,370,926.11	\$0.00
941	ROYAL BANK OF SCOTLAND, PLC, THE	21689	Lehman Brothers Holdings Inc.	09/21/2009	\$52,385,675.00 *	\$52,385,675.00 *	\$0.00
942	ROYAL BANK OF SCOTLAND, PLC, THE	23672	Lehman Brothers Holdings Inc.	09/21/2009	\$1,784,573.29 *	\$1,784,573.29 *	\$0.00
943	ROYAL BANK OF SCOTLAND, PLC, THE	26960	Lehman Brothers Holdings Inc.	09/22/2009	\$2,412,725.00	\$2,412,725.00	\$0.00
944	ROYAL BANK OF SCOTLAND, PLC, THE	27706	Lehman Brothers Holdings Inc.	09/22/2009	\$500,022.44 *	\$500,022.44 *	\$0.00
945	ROYAL BANK OF SCOTLAND, PLC, THE	33506	Lehman Brothers Holdings Inc.	09/21/2009	\$1,506,981.00	\$1,506,981.00	\$0.00
946	ROYAL BANK OF SCOTLAND, PLC, THE	33508	Lehman Brothers Holdings Inc.	09/21/2009	\$2,006,521.00	\$2,006,521.00	\$0.00
947	ROYAL BANK OF SCOTLAND, PLC, THE	45308	Lehman Brothers Holdings Inc.	10/23/2009	\$2,673,055.90	\$2,673,055.90	\$0.00
948	RSI ACTIONS EUROPEENS F/K/A AVA EUROPE 2	25671	Lehman Brothers Holdings Inc.	09/21/2009	\$32,400.00	\$32,400.00	\$0.00
949	RUT THE INTERNATIONAL BOND FUND	30857	Lehman Brothers Holdings Inc.	09/22/2009	\$76,412.36	\$76,412.36	\$0.00
950	SABRE FUND MANAGEMENT LIMIA/C SABRE ENHANCED FUND	12583	Lehman Brothers Holdings Inc.	09/14/2009	\$295,148.00 *	\$295,148.00 *	\$0.00
951	SABRE FUND MANAGEMENT LIMIA/C SABRE STYLE ARB LIQ	15129	Lehman Brothers Holdings Inc.	09/17/2009	\$3,318,404.29 *	\$3,318,404.29 *	\$0.00
952	SAC CAPITAL ASSOCIATES, LLC	14690	Lehman Brothers Holdings Inc.	09/17/2009	\$892,074.03 *	\$892,074.03 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
953 SALVATION ARMY, THE	17606	Lehman Brothers Holdings Inc.	09/18/2009	\$1,380,341.16	\$128,251.14	\$0.00
954 SAMBA FINANCIAL GROUP	27692	Lehman Brothers Holdings Inc.	09/22/2009	\$728,280.92 *	\$728,280.92 *	\$0.00
955 SAN DIEGO COUNTY EMPLOYEE RETIREMENT SYSTEMS	32529	Lehman Brothers Holdings Inc.	09/22/2009	\$6,170.62	\$6,170.62	\$0.00
956 SAN DIEGO COUNTY EMPLOYEES RETIREMENT ASSOCIATION	21552	Lehman Brothers Holdings Inc.	09/21/2009	\$4,662.88	\$827.51	\$0.00
957 SANSONNE, SONIA	13708	Lehman Brothers Holdings Inc.	09/16/2009	\$86,838.57	\$86,838.57	\$0.00
958 SANTODOMINGO MARTELL, ALVARO	19947	Lehman Brothers Holdings Inc.	09/21/2009	\$178,031.00 *	\$21,315.00 *	\$0.00
959 SATELLITE CONVERTIBLE ARBITRAGE MASTER FUND, LTD.	33161	Lehman Brothers Holdings Inc.	09/22/2009	\$790,449.65	\$790,449.65	\$0.00
960 SATELLITE FUND II, L.P.	31558	Lehman Brothers Holdings Inc.	09/22/2009	\$1,308,743.49	\$1,308,743.49	\$0.00
961 SATELLITE FUND IV, LP	33164	Lehman Brothers Holdings Inc.	09/22/2009	\$142,458.23	\$142,458.23	\$0.00
962 SATELLITE OVERSEAS FUND IX, LTD	33159	Lehman Brothers Holdings Inc.	09/22/2009	\$471,043.35	\$471,043.35	\$0.00
963 SATELLITE OVERSEAS FUND V, LTD	33154	Lehman Brothers Holdings Inc.	09/22/2009	\$337,434.57	\$337,434.57	\$0.00
964 SATELLITE OVERSEAS FUND VI, LTD	33157	Lehman Brothers Holdings Inc.	09/22/2009	\$216,767.63	\$216,767.63	\$0.00
965 SATELLITE OVERSEAS FUND VIII, LTD	33158	Lehman Brothers Holdings Inc.	09/22/2009	\$122,237.62	\$122,237.62	\$0.00
966 SATELLITE OVERSEAS FUND, LTD	33162	Lehman Brothers Holdings Inc.	09/22/2009	\$2,602,261.71	\$2,602,261.71	\$0.00
967 SAUDI ARABIAN MONETARY AGENCY	67772	Lehman Brothers Holdings Inc.	12/06/2011	\$3,159,819.37 *	\$3,159,819.37 *	\$0.00
968 SCHLUMBERGER MASTER PROFIT SHARING TRUST	13745	Lehman Brothers Holdings Inc.	09/16/2009	\$378,280.64	\$128,564.86	\$0.00
969 SCHRODER INTERNATIONAL SELECTION FUND ABSOLUTE RETURN BOND	28962	Lehman Brothers Holdings Inc.	09/22/2009	\$13,754.91	\$13,754.91	\$0.00
970 SCHRODER INTERNATIONAL SELECTION FUND STRATEGIC CREDIT	29046	Lehman Brothers Holdings Inc.	09/22/2009	\$13,754.91	\$13,754.91	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

	NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
971	SCHRODER INTERNATIONAL SELECTION FUND STRATEGIC CREDIT	29047	Lehman Brothers Holdings Inc.	09/22/2009	\$52,049.94	\$52,049.94	\$0.00
972	SCHRODER INTERNATIONAL SELECTION FUND STRATEGIC CREDIT	29048	Lehman Brothers Holdings Inc.	09/22/2009	\$138,950.77	\$138,950.77	\$0.00
973	SCHRODER STRATEGIC BOND FUND	28961	Lehman Brothers Holdings Inc.	09/22/2009	\$55,019.62	\$55,019.62	\$0.00
974	SCOGGIN CAPITAL MANAGEMENT, LP II	17676	Lehman Brothers Holdings Inc.	09/18/2009	\$7,115,697.31 *	\$7,115,697.31 *	\$0.00
975	SCOGGIN INTERNATIONAL FUND, LTD.	17675	Lehman Brothers Holdings Inc.	09/18/2009	\$9,691,182.34 *	\$9,691,182.34 *	\$0.00
976	SCOTIABANK (IRELAND) LIMITED	12602	Lehman Brothers Holdings Inc.	09/14/2009	\$6,542,015.00 *	\$6,542,015.00 *	\$0.00
977	SEAWORTH PARTNERS, L.L.C.	26954	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
978	SEAWORTH PARTNERS, L.L.C.	66655	Lehman Brothers Holdings Inc.	05/20/2010	Undetermined	Undetermined	\$0.00
979	SELLA BANK LUXEMBOURG SA	65619	Lehman Brothers Holdings Inc.	11/19/2009	\$5,532,730.68	\$5,532,730.68	\$0.00
980	SG OPTION EUROPE	28257	Lehman Brothers Holdings Inc.	09/22/2009	\$6,579.85 *	\$6,579.85 *	\$0.00
981	SHAFFER FUND, L.L.C.	15801	Lehman Brothers Holdings Inc.	09/17/2009	\$8,652,987.96 *	\$8,652,987.96 *	\$0.00
982	SHELL OIL COMPANY	21568	Lehman Brothers Holdings Inc.	09/21/2009	\$1,000.00 *	\$1,000.00 *	\$0.00
983	SHELL PENSIONS TRUST LIMITED IN ITS CAPACITY AS TRUSTEE OF	66696	Lehman Brothers Holdings Inc.	05/27/2010	\$5,363,551.00 *	\$5,363,551.00 *	\$0.00
984	SHIEH, PETER	10559	Lehman Brothers Holdings Inc.	09/08/2009	\$22,143.75	\$22,143.75	\$0.00
985	SHOTTON, DANIEL	13707	Lehman Brothers Holdings Inc.	09/16/2009	\$381,305.87	\$381,305.87	\$0.00
986	SID R. BASS MANAGEMENT TRUST	67374	Lehman Brothers Holdings Inc.	03/17/2011	\$5,382,000.00	\$5,382,000.00	\$0.00
987	SILVER POINT CAPITAL OFFSHORE FUND, LTD.	21943	Lehman Brothers Holdings Inc.	09/21/2009	\$193,622.00 *	\$193,622.00 *	\$0.00
988	SILVER POINT LUXEMBOURG PLATFORM S.A.R.L.	11315	Lehman Brothers Holdings Inc.	09/10/2009	\$720,000.00	\$720,000.00	\$0.00
989	SILVER POINT LUXEMBOURG PLATFORM S.A.R.L.	19679	Lehman Brothers Holdings Inc.	09/11/2009	\$2,178,221.60 *	\$2,178,221.60 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
990 SILVER POINT LUXEMBOURG PLATFORM S.A.R.L.	19680	Lehman Brothers Holdings Inc.	09/11/2009	\$373,182.03 *	\$373,182.03 *	\$0.00
991 SILVER POINT LUXEMBOURG PLATFORM S.A.R.L.	19689	Lehman Brothers Holdings Inc.	09/11/2009	\$1,235,695.48 *	\$1,235,695.48 *	\$0.00
992 SILVER POINT LUXEMBOURG PLATFORM S.A.R.L.	27813	Lehman Brothers Holdings Inc.	09/22/2009	\$3,909,955.10	\$3,909,955.10	\$0.00
993 SILVER POINT LUXEMBOURG PLATFORM S.A.R.L.	9014	Lehman Brothers Holdings Inc.	08/17/2009	\$429,573.00	\$429,573.00	\$0.00
994 SINGAPORE PRESS HOLDINGS (LIANHE INV PTE)	67773	Lehman Brothers Holdings Inc.	12/06/2011	\$1,022,062.95 *	\$1,022,062.95 *	\$0.00
995 SL TRADE CLAIM I LLC	30450	Lehman Brothers Holdings Inc.	09/22/2009	\$1,422,303.50	\$1,422,303.50	\$0.00
996 SO CAL UNITED FOOD & COMMERCIAL WORKERS	10368	Lehman Brothers Holdings Inc.	09/04/2009	\$65,161.31	\$65,161.31	\$0.00
997 SOLDAINI, SIMONA	13766	Lehman Brothers Holdings Inc.	09/16/2009	\$592,266.43	\$592,266.43	\$0.00
998 SOUTH AFRICA RESERVE BANK	20759	Lehman Brothers Holdings Inc.	09/21/2009	\$20,608.00 *	\$20,608.00 *	\$0.00
999 SPARKASSE AACHEN	27005	Lehman Brothers Holdings Inc.	09/22/2009	\$4,472,141.00 *	\$4,472,141.00 *	\$0.00
1,000 SPARKASSE PFORZHEIM CALW	27012	Lehman Brothers Holdings Inc.	09/22/2009	\$77,521.39 *	\$77,521.39 *	\$0.00
1,001 SPCP GROUP LLC, AS AGENT FOR SILVER POINT CAPITAL FUND, LP	20316	Lehman Brothers Holdings Inc.	09/21/2009	\$2,924,043.34	\$2,924,043.34	\$0.00
1,002 SPCP GROUP, LLC	16062	Lehman Brothers Holdings Inc.	09/18/2009	\$12,034,999.87	\$12,034,999.87	\$0.00
1,003 SPCP GROUP, LLC	26526	Lehman Brothers Holdings Inc.	09/22/2009	\$3,049,017.35 *	\$3,049,017.35 *	\$0.00
1,004 SPIRE MASTER FUND LTD.	22297	Lehman Brothers Holdings Inc.	09/21/2009	\$203,791.22	\$203,791.22	\$0.00
1,005 SRM GLOBAL MASTER FUND LIMITED PARTNERSHIP	29606	Lehman Brothers Holdings Inc.	09/22/2009	\$305,039,923.00 *	\$305,039,923.00 *	\$0.00
1,006 STACY FLIER	22681	Lehman Brothers Holdings Inc.	09/21/2009	\$12,341.23	\$12,341.23	\$0.00
1,007 STACY FLIER	22682	Lehman Brothers Holdings Inc.	09/21/2009	\$12,341.23	\$12,341.23	\$0.00
1,008 STAMOS SA	27606	Lehman Brothers Holdings Inc.	09/22/2009	\$265,560.00	\$265,560.00	\$0.00

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
1,009 STANDARD BANK PLC	17239	Lehman Brothers Holdings Inc.	09/18/2009	\$40,930.88 *	\$40,930.88 *	\$0.00
1,010 STANDARD BANK PLC	17240	Lehman Brothers Holdings Inc.	09/18/2009	\$161,506.02 *	\$161,506.02 *	\$0.00
1,011 STANDARD BANK PLC	17241	Lehman Brothers Holdings Inc.	09/18/2009	\$24,978.33 *	\$24,978.33 *	\$0.00
1,012 STANDARD BANK PLC	26265	Lehman Brothers Holdings Inc.	09/21/2009	\$3,000,000.00 *	\$3,000,000.00 *	\$0.00
1,013 STANISLAUS COUNTY EMPLOYEE RETIREMENT ASSOCIATION	65400	Lehman Brothers Holdings Inc.	11/11/2009	\$10,714.01	\$10,714.01	\$0.00
1,014 STAR ASIA FINANCE LLC	19922	Lehman Brothers Holdings Inc.	09/21/2009	\$2,596,184.00 *	\$2,596,184.00 *	\$0.00
1,015 STARK MASTER FUND LTD.	18344	Lehman Brothers Holdings Inc.	09/18/2009	\$147,354.00	\$147,354.00	\$0.00
1,016 STATE BOARD OF ADMINISTRATION OF FLORIDA	27095	Lehman Brothers Holdings Inc.	09/22/2009	\$8,861.88 *	\$8,861.88 *	\$0.00
1,017 STATE OF OREGON	18650	Lehman Brothers Holdings Inc.	09/18/2009	\$377,378.16	\$341,464.16	\$0.00
1,018 STATE OF WISCONSIN INVESTMENT BOARD	27096	Lehman Brothers Holdings Inc.	09/22/2009	\$11,984.75 *	\$11,984.75 *	\$0.00
1,019 STATE OF WISCONSIN INVESTMENT BOARD FIXED PORTFOLIO	65406	Lehman Brothers Holdings Inc.	11/11/2009	\$153,995.18	\$153,995.18	\$0.00
1,020 STATE OF WISCONSIN INVESTMENT BOARD VARIABLE PORTFOLIO	65405	Lehman Brothers Holdings Inc.	11/11/2009	\$10,793.14	\$10,793.14	\$0.00
1,021 STATE STREET CAYMAN TRUST COMPANY, LTD.	12766	Lehman Brothers Holdings Inc.	09/15/2009	\$14,625,584.84	\$1,422,109.40	\$0.00
1,022 STATE STREET CUSTODIAL SERVICES IRELAND LIMITED	19451	Lehman Brothers Holdings Inc.	09/18/2009	Undetermined	Undetermined	\$0.00
1,023 STATE STREET CUSTODIAL SERVICES IRELAND LIMITED	19452	Lehman Brothers Holdings Inc.	09/18/2009	Undetermined	Undetermined	\$0.00
1,024 STATE STREET CUSTODIAL SERVICES IRELAND LIMITED	19458	Lehman Brothers Holdings Inc.	09/18/2009	Undetermined	Undetermined	\$0.00
1,025 STATE UNIVERSITIES RETIREMENT SYSTEM	10341	Lehman Brothers Holdings Inc.	09/04/2009	\$323,247.26	\$323,247.26	\$0.00
1,026 STICHTING BEDRIJFSTAKPENSIOENFONDS VOOR DE MEDIA PNO	20084	Lehman Brothers Holdings Inc.	09/21/2009	\$119,689.82 *	\$119,689.82 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
1,027 STICHTING BEDRIJFSTAKPENSIOENFONDS VOOR DE METALEKTRO	20079	Lehman Brothers Holdings Inc.	09/21/2009	\$843,572.88 *	\$843,572.88 *	\$0.00
1,028 STICHTING BEWAARDER ZORGFONDS UVIT	43530	Lehman Brothers Holdings Inc.	09/18/2009	\$140,029.00	\$133,939.67	\$0.00
1,029 STICHTING BLUE SKY ACTIVE LONG DURATION GLOBAL INFLATION LINKED BOND	27967	Lehman Brothers Holdings Inc.	09/22/2009	\$1,974,363.48	\$1,974,363.48	\$0.00
1,030 STICHTING CUSTODY ROBECO INSTITUTIONAL	67789	Lehman Brothers Holdings Inc.	12/14/2011	\$4,712,129.21 *	\$4,712,129.21 *	\$0.00
1,031 STICHTING DOW PENSIOENFONDS	18774	Lehman Brothers Holdings Inc.	09/18/2009	\$228,114.99	\$228,114.99	\$0.00
1,032 STICHTING GEMEENSCHAPPELYK BELEGGINGSFONDS FNV	11419	Lehman Brothers Holdings Inc.	09/11/2009	\$15,148.81	\$15,148.81	\$0.00
1,033 STICHTING PENSIOENFONDS APOTHEKERS	67775	Lehman Brothers Holdings Inc.	12/06/2011	\$449,486.46 *	\$449,486.46 *	\$0.00
1,034 STICHTING PENSIOENFONDS CAMPINA	11481	Lehman Brothers Holdings Inc.	09/11/2009	\$267,880.38	\$267,880.38	\$0.00
1,035 STICHTING PENSIOENFONDS DE ENCI	67776	Lehman Brothers Holdings Inc.	12/06/2011	\$201,367.12 *	\$201,367.12 *	\$0.00
1,036 STICHTING PENSIOENFONDS GRONTMY	15252	Lehman Brothers Holdings Inc.	09/17/2009	\$795,387.42	\$717,670.36	\$0.00
1,037 STICHTING PENSIOENFONDS SDB	17788	Lehman Brothers Holdings Inc.	09/18/2009	\$157,831.90	\$157,831.90	\$0.00
1,038 STICHTING PERSIOENFEONDS STORK	31222	Lehman Brothers Holdings Inc.	09/22/2009	\$63,132.76	\$63,132.76	\$0.00
1,039 STONE HARBOR INVESTMENT FUNDS PLC	25011	Lehman Brothers Holdings Inc.	09/21/2009	\$1,361,387.70 *	\$1,361,387.70 *	\$0.00
1,040 STONEHILL MASTER FUND, LTD.	19467	Lehman Brothers Holdings Inc.	09/18/2009	\$6,942,706.16 *	\$6,942,706.16 *	\$0.00
1,041 SUIGO, BARBARA	13765	Lehman Brothers Holdings Inc.	09/16/2009	\$39,037.38	\$39,037.38	\$0.00
1,042 SUMITOMO TRUST & BANKING CO., LTD., THE	13075	Lehman Brothers Holdings Inc.	09/15/2009	\$497,975.72 *	\$56,852.80 *	\$0.00
1,043 SUN HUNG KAI INVESTMENT SERVICES LIMITED	67876	Lehman Brothers Holdings Inc.	02/06/2012	\$7,917,540.04 *	\$7,917,540.04 *	\$0.00
1,044 SUNRISE PARTNERS LIMITED PARTNERSHIP	21367	Lehman Brothers Holdings Inc.	09/21/2009	\$4,007,053.00	\$4,007,053.00	\$0.00
1,045 SUPERANNUATION FUNDS MANAGEMENT CORPORATION OF SOUTH AUSTRALIA	25674	Lehman Brothers Holdings Inc.	09/21/2009	\$6,130.13 *	\$6,130.13 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
1,046 SUTTER HEALTH- EDEN ACCOUNT	67769	Lehman Brothers Holdings Inc.	12/06/2011	\$46,858.80 *	\$46,858.80 *	\$0.00
1,047 SVMF 48, LLC	17756	Lehman Brothers Holdings Inc.	09/18/2009	\$763,744.53 *	\$763,744.53 *	\$0.00
1,048 SWEDBANK AB (PUBL)	4994	Lehman Brothers Holdings Inc.	06/24/2009	\$6,629,494.71	\$6,629,494.71	\$0.00
1,049 SWISS RE FINANCIAL PRODUCTS CORPORATION	21309	Lehman Brothers Holdings Inc.	09/21/2009	\$49,524.00 *	\$49,524.00 *	\$0.00
1,050 TACONIC CAPITAL PARTNERS 1.5 L.P.	21891	Lehman Brothers Holdings Inc.	09/21/2009	\$1,914,595.42 *	\$1,914,595.42 *	\$0.00
1,051 TACONIC OPPORTUNITY FUND, L.P.	21842	Lehman Brothers Holdings Inc.	09/21/2009	\$9,327,731.27 *	\$9,327,731.27 *	\$0.00
1,052 TAIPEI FUBON COMMERCIAL BANK CO., LTD.	25155	Lehman Brothers Holdings Inc.	09/21/2009	\$2,888,892.00	\$2,888,892.00	\$0.00
1,053 TCA EVENT INVESTMENTS S.A.R.L.	67771	Lehman Brothers Holdings Inc.	12/06/2011	\$2,666,810.61 *	\$2,666,810.61 *	\$0.00
1,054 TECOMARA N.V.	15381	Lehman Brothers Holdings Inc.	09/17/2009	\$530,211.46	\$55,852.55	\$0.00
1,055 TELSTRA SUPER PTY LTD	31681	Lehman Brothers Holdings Inc.	09/22/2009	\$23,399.80	\$23,399.80	\$0.00
1,056 TEWKSBURY INVESTMENT FUND LTD	26255	Lehman Brothers Holdings Inc.	09/21/2009	Undetermined	Undetermined	\$0.00
1,057 THE TARGET PORTFOLIO TRUST,	13949	Lehman Brothers Holdings Inc.	09/16/2009	\$54,645.73	\$46,856.88	\$0.00
1,058 TIPAR HOLDINGS LTD	14127	Lehman Brothers Holdings Inc.	09/16/2009	\$10,643.00	\$10,643.00	\$0.00
1,059 TM-LB CLAIMS VEHICLE LTD	19956	Lehman Brothers Holdings Inc.	09/21/2009	\$447,681.00	\$447,681.00	\$0.00
1,060 TM-LB CLAIMS VEHICLE LTD	19957	Lehman Brothers Holdings Inc.	09/21/2009	\$432,928.00	\$432,928.00	\$0.00
1,061 TM-LB CLAIMS VEHICLE LTD	19958	Lehman Brothers Holdings Inc.	09/21/2009	\$4,111,351.00	\$4,111,351.00	\$0.00
1,062 TM-LB CLAIMS VEHICLE LTD	19975	Lehman Brothers Holdings Inc.	09/21/2009	\$481,910.00	\$481,910.00	\$0.00
1,063 TOFFOLETTO	15115	Lehman Brothers Holdings Inc.	09/17/2009	\$32,717.00	\$32,717.00	\$0.00
1,064 TOSCANI, EDOARDO	12483	Lehman Brothers Holdings Inc.	09/14/2009	\$7,705,871.00	\$7,705,871.00	\$0.00
1,065 TR2 CAYMAN FUND	32261	Lehman Brothers Holdings Inc.	09/22/2009	\$1,176,087.76	\$279,470.59	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
1,066 TRAFALGAR HOUSE	67774	Lehman Brothers Holdings Inc.	12/06/2011	\$3,022,062.95 *	\$3,022,062.95 *	\$0.00
1,067 TRANSAMERICA PIMCO REAL RETURN TIPS,	15183	Lehman Brothers Holdings Inc.	09/17/2009	\$10,350.71	\$10,350.71	\$0.00
1,068 TREMBLANT PARTNERS LP	19972	Lehman Brothers Holdings Inc.	09/21/2009	\$17,279.00	\$17,279.00	\$0.00
1,069 TREMBLANT PARTNERS LTD.	19971	Lehman Brothers Holdings Inc.	09/21/2009	\$58,228.00	\$58,228.00	\$0.00
1,070 TRUSTEES EXECUTORS LIMITED	15454	Lehman Brothers Holdings Inc.	09/17/2009	\$24,812.53	\$24,812.53	\$0.00
1,071 TRUSTEES OF HOSPITAL AUTHORITY PROVIDENT FUND SCHEME ACTING AS	20751	Lehman Brothers Holdings Inc.	09/21/2009	\$14,685.00 *	\$14,685.00 *	\$0.00
1,072 TRUSTEES OF M.R. LLOYD-JOHNES WILL TRUST	17127	Lehman Brothers Holdings Inc.	09/18/2009	\$2,040.00	\$2,040.00	\$0.00
1,073 TRUSTEES OF THE PARLIAMENTARY CONTRIBUTORY PENSION FUND	26549	Lehman Brothers Holdings Inc.	09/22/2009	\$63,132.76	\$63,132.76	\$0.00
1,074 TRUSTEES OF THE ROLLS-ROYCE ANCILLARY BENEFIT PLAN, THE	10136	Lehman Brothers Holdings Inc.	09/02/2009	\$63,132.76	\$63,132.76	\$0.00
1,075 TRUSTEES OF THE SCOTIA GAS NETWORKS PENSION SCHEME (103630), THE	20737	Lehman Brothers Holdings Inc.	09/21/2009	\$233,728.00 *	\$233,728.00 *	\$0.00
1,076 TRUSTEES OF THE TYCO UK PENSION	20748	Lehman Brothers Holdings Inc.	09/21/2009	\$55,424.00 *	\$55,424.00 *	\$0.00
1,077 TRUSTEES OF THE VIVENDI UNIVERSAL PENSION SCHEME	21952	Lehman Brothers Holdings Inc.	09/21/2009	\$94,699.14	\$94,699.14	\$0.00
1,078 TRUSTEES, OF THE NEI COMMON INVESTMENT FUND, THE	10137	Lehman Brothers Holdings Inc.	09/02/2009	\$63,132.76	\$63,132.76	\$0.00
1,079 TURK DIS TICARET BANKASI (AKA FORTIS BANK TURKEY)	26441	Lehman Brothers Holdings Inc.	09/22/2009	\$684,545.00 *	\$684,545.00 *	\$0.00
1,080 TYKHE FUND LTD	19953	Lehman Brothers Holdings Inc.	09/21/2009	\$839,445.00	\$839,445.00	\$0.00
1,081 U.S. BANK NATIONAL ASSOCIATION	23439	Lehman Brothers Holdings Inc.	09/21/2009	\$85,429.49 *	\$85,429.49 *	\$0.00
1,082 U.S. BANK NATIONAL ASSOCIATION	23445	Lehman Brothers Holdings Inc.	09/21/2009	\$34,061.30 *	\$34,061.30 *	\$0.00
1,083 U.S. BANK NATIONAL ASSOCIATION	23450	Lehman Brothers Holdings Inc.	09/21/2009	\$23,401.61 *	\$23,401.61 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
1,084 U.S. BANK NATIONAL ASSOCIATION	23451	Lehman Brothers Holdings Inc.	09/21/2009	\$33,769.11 *	\$33,769.11 *	\$0.00
1,085 U.S. BANK NATIONAL ASSOCIATION	23453	Lehman Brothers Holdings Inc.	09/21/2009	\$8,249.51 *	\$8,249.51 *	\$0.00
1,086 U.S. BANK NATIONAL ASSOCIATION	27159	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
1,087 U.S. BANK NATIONAL ASSOCIATION	30870	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
1,088 U.S. BANK NATIONAL ASSOCIATION	30878	Lehman Brothers Holdings Inc.	09/22/2009	Undetermined	Undetermined	\$0.00
1,089 U.S. BANK NATIONAL ASSOCIATION	30962	Lehman Brothers Holdings Inc.	09/22/2009	\$18,041,218.68 *	\$18,041,218.68 *	\$0.00
1,090 UBS AG	43877	Lehman Brothers Holdings Inc.	10/22/2009	\$127,363,342.53 *	\$93,422,676.54 *	\$0.00
1,091 UBS GLOBAL ASSET MANAGEMENT (AMERICAS) INC. ACTING AS MANAGE OF UBS	66223	Lehman Brothers Holdings Inc.	02/02/2010	\$365,778.00 *	\$365,778.00 *	\$0.00
1,092 UBS LIMITED	22890	Lehman Brothers Holdings Inc.	09/21/2009	\$32,341,084.69 *	\$26,401,127.50 *	\$0.00
1,093 UK CORPORATE BOND FUND - (# 4692)	16342	Lehman Brothers Holdings Inc.	09/18/2009	\$63,533.85	\$63,533.85	\$0.00
1,094 UK STERLING COREPLUS FUND (#3681)	16089	Lehman Brothers Holdings Inc.	09/18/2009	\$189,398.27	\$189,398.27	\$0.00
1,095 UNICREDIT BANK AG	67349	Lehman Brothers Holdings Inc.	03/02/2011	\$27,019,188.46 *	\$27,019,188.46 *	\$0.00
1,096 UNITED STATES DEBT RECOVERY V, LP	16006	Lehman Brothers Holdings Inc.	09/18/2009	\$10,276.45	\$10,276.45	\$0.00
1,097 UNITED STATES DEBT RECOVERY V, LP	17650	Lehman Brothers Holdings Inc.	09/18/2009	\$5,617.63	\$5,617.63	\$0.00
1,098 UNIVERSAL-INVESTMENT-GESELLSCHAFT MBH	16786	Lehman Brothers Holdings Inc.	09/18/2009	\$297,105.00	\$297,105.00	\$0.00
1,099 UNIVERSITY OF TEXAS, THE, INVESTMENT MANAGEMENT COMPANY	32002	Lehman Brothers Holdings Inc.	09/22/2009	\$341,674.77	\$341,674.77	\$0.00
1,100 UNIVERSITY OF WESTERN ONTARIO	65399	Lehman Brothers Holdings Inc.	11/11/2009	\$12,065.00	\$12,065.00	\$0.00
1,101 URUGRAIN S.A.	33306	Lehman Brothers Holdings Inc.	09/18/2009	\$115,793.04 *	\$115,793.04 *	\$0.00
1,102 URUGRAIN S.A.	33307	Lehman Brothers Holdings Inc.	09/18/2009	Undetermined	Undetermined	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
1,103 VENTURA, GIORGIO	13764	Lehman Brothers Holdings Inc.	09/16/2009	\$739,158.04	\$739,158.04	\$0.00
1,104 VERIZON MASTER SAVINGS TRUST	32378	Lehman Brothers Holdings Inc.	09/22/2009	\$170,279.89	\$131,885.38	\$0.00
1,105 VERIZON VEBA PARTNERSHIP FUNDAMENTAL CURRENCY OVERLAY - TRADING ACCT	20809	Lehman Brothers Holdings Inc.	09/21/2009	\$414,585.00 *	\$414,585.00 *	\$0.00
1,106 VGE III PORTFOLIO LTD.	15209	Lehman Brothers Holdings Inc.	09/17/2009	\$1,205,314.20 *	\$1,205,314.20 *	\$0.00
1,107 VICKERS GROUP PENSION TRUSTEES LTD.	10138	Lehman Brothers Holdings Inc.	09/02/2009	\$89,649.53	\$89,649.53	\$0.00
1,108 VIKING GLOBAL EQUITIES II LP	15208	Lehman Brothers Holdings Inc.	09/17/2009	\$7,620.80 *	\$7,620.80 *	\$0.00
1,109 VIKING GLOBAL EQUITIES LP	15207	Lehman Brothers Holdings Inc.	09/17/2009	\$579,274.01 *	\$579,274.01 *	\$0.00
1,110 VITTORIA FUND - ACQ, L.P.	24614	Lehman Brothers Holdings Inc.	09/21/2009	\$209,649.00 *	\$209,649.00 *	\$0.00
1,111 VONWIN CAPITAL MANAGEMENT, LP	18035	Lehman Brothers Holdings Inc.	09/18/2009	\$738,702.27	\$738,702.27	\$0.00
1,112 VONWIN CAPITAL MANAGEMENT, LP	19115	Lehman Brothers Holdings Inc.	09/18/2009	\$250,339.25 *	\$250,339.25 *	\$0.00
1,113 VONWIN CAPITAL MANAGEMENT, LP	20747	Lehman Brothers Holdings Inc.	09/21/2009	\$2,498,826.00 *	\$2,498,826.00 *	\$0.00
1,114 VR GLOBAL PARTNERS,LP	10715	Lehman Brothers Holdings Inc.	09/08/2009	\$1,000,480.12	\$1,000,480.12	\$0.00
1,115 WATERSTONE MARKET NEUTRAL MASTER FUND, LTD.	17441	Lehman Brothers Holdings Inc.	09/18/2009	\$1,763,622.17 *	\$1,763,622.17 *	\$0.00
1,116 WELLS FARGO SECURITIES INTERNATIONAL	29853	Lehman Brothers Holdings Inc.	09/22/2009	\$2,793,057.00 *	\$2,793,057.00 *	\$0.00
1,117 WH2005/NIAM III EAST HOLDING OY (FORMERLY KNOWN AS SPECIAL PURPOSE	66104	Lehman Brothers Holdings Inc.	01/05/2010	\$6,706,338.00 *	\$6,706,338.00 *	\$0.00
1,118 WICHITA RETIREMENT SYSTEMS INTL GROWTH	65402	Lehman Brothers Holdings Inc.	11/11/2009	\$6,878.84	\$6,878.84	\$0.00
1,119 WILLIAM AND FLORA HEWLETT FOUNDATION, THE	24139	Lehman Brothers Holdings Inc.	09/21/2009	\$13,970.07	\$13,970.07	\$0.00
1,120 WILTER INVESTMENTS LTD	17121	Lehman Brothers Holdings Inc.	09/18/2009	\$35,781.00	\$35,781.00	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
1,121 WOLANSKI & CO PERSONAL PENSION PLAN-AS GRABINER	13596	Lehman Brothers Holdings Inc.	09/16/2009	\$1,864,403.00	\$1,864,403.00	\$0.00
1,122 WOLTERS KLUWER N.V.	10686	Lehman Brothers Holdings Inc.	09/08/2009	\$16,521,689.84 *	\$16,521,689.84 *	\$0.00
1,123 WOLVERINE FLAGSHIP FUND TRADING LIMITED	5342	Lehman Brothers Holdings Inc.	07/15/2009	\$8,046,810.73	\$8,046,810.73	\$0.00
1,124 WOO HAY TONG INVESTMENT LTD.	67768	Lehman Brothers Holdings Inc.	12/06/2011	\$28,302.45 *	\$28,302.45 *	\$0.00
1,125 WOODERSON PARTNERS, L.L.C.	66442	Lehman Brothers Holdings Inc.	03/31/2010	\$3,385,689.00	\$3,385,689.00	\$0.00
1,126 WORKCOVER CORPORATION OF SOUTH AUSTRALIA	24444	Lehman Brothers Holdings Inc.	09/21/2009	\$38,136.90	\$38,136.90	\$0.00
1,127 WYLIE, IAN	17186	Lehman Brothers Holdings Inc.	09/18/2009	\$4,372.00	\$4,372.00	\$0.00
1,128 XEROX PENSIONS LTD (FOR XEROX PENSION SCHEME)	10238	Lehman Brothers Holdings Inc.	09/03/2009	\$252,531.03	\$252,531.03	\$0.00
1,129 YIELD STRATEGIES FUND I L.P.	26088	Lehman Brothers Holdings Inc.	09/21/2009	\$3,448,097.75	\$3,448,097.75	\$0.00
1,130 YIELD STRATEGIES FUND II, L.P.	26087	Lehman Brothers Holdings Inc.	09/21/2009	\$181,542.88	\$181,542.88	\$0.00
1,131 YORK GLOBAL FINANCE BDH, LLC	10236	Lehman Brothers Holdings Inc.	09/03/2009	\$8,868,251.22	\$8,868,251.22	\$0.00
1,132 YORK GLOBAL FINANCE BDH, LLC	12558	Lehman Brothers Holdings Inc.	09/14/2009	\$21,569,535.00	\$21,569,535.00	\$0.00
1,133 YORK GLOBAL FINANCE BDH, LLC	19968	Lehman Brothers Holdings Inc.	09/21/2009	\$16,841,923.94 *	\$16,841,923.94 *	\$0.00
1,134 YORK GLOBAL FINANCE BDH, LLC	21492	Lehman Brothers Holdings Inc.	09/21/2009	\$413,520.00 *	\$413,520.00 *	\$0.00
1,135 YORK GLOBAL FINANCE BDH, LLC	21558	Lehman Brothers Holdings Inc.	09/21/2009	\$1,026,966.22	\$1,026,966.22	\$0.00
1,136 YORK GLOBAL FINANCE BDH, LLC	21657	Lehman Brothers Holdings Inc.	09/21/2009	\$2,883,417.38	\$2,883,417.38	\$0.00
1,137 YORK GLOBAL FINANCE BDH, LLC	21681	Lehman Brothers Holdings Inc.	09/21/2009	\$26,262,113.00 *	\$26,262,113.00 *	\$0.00
1,138 YORK GLOBAL FINANCE BDH, LLC	21682	Lehman Brothers Holdings Inc.	09/21/2009	\$10,577,029.00 *	\$10,577,029.00 *	\$0.00
1,139 YORK GLOBAL FINANCE BDH, LLC	21683	Lehman Brothers Holdings Inc.	09/21/2009	\$5,352,987.00 *	\$5,352,987.00 *	\$0.00

MOTION TO ESTIMATE LBIE-BASED GUARANTEE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES

NAME	CLAIM #	DEBTOR NAME	FILED DATE	TOTAL ASSERTED CLAIM AMOUNT	AMOUNT SUBJECT TO MOTION	ESTIMATED AMOUNT
1,140 YORK GLOBAL FINANCE BDH, LLC	26545	Lehman Brothers Holdings Inc.	09/22/2009	\$1,152,074.00 *	\$1,152,074.00 *	\$0.00
1,141 YORK GLOBAL FINANCE BDH, LLC	29371	Lehman Brothers Holdings Inc.	09/22/2009	\$14,352,410.44 *	\$14,352,410.44 *	\$0.00
1,142 YORK GLOBAL FINANCE BDH, LLC	67777	Lehman Brothers Holdings Inc.	12/06/2011	\$31,691,640.03 *	\$31,691,640.03 *	\$0.00
1,143 YPSO FRANCE SAS	19959	Lehman Brothers Holdings Inc.	09/21/2009	\$16,753,895.10 *	\$16,753,895.10 *	\$0.00
1,144 ZANCO, MARIO	10404	Lehman Brothers Holdings Inc.	09/04/2009	\$227,288.45	\$227,288.45	\$0.00
1,145 ZURICH INSURANCE PLC (UK BRANCH)	26024	Lehman Brothers Holdings Inc.	09/21/2009	\$349,269.75	\$349,269.75	\$0.00
1,146 ZURICH INSURANCE PLC (UK BRANCH)	27963	Lehman Brothers Holdings Inc.	09/22/2009	\$272,577.58	\$272,577.58	\$0.00
1,147 ZURICH INSURANCE PLC (UK BRANCH)	27964	Lehman Brothers Holdings Inc.	09/22/2009	\$86,692.17	\$86,692.17	\$0.00
1,148 ZURICH INSURANCE PLC (UK BRANCH)	29551	Lehman Brothers Holdings Inc.	09/22/2009	\$339,269.75 *	\$339,269.75 *	\$0.00

EXHIBIT B

Lehman Brothers International (Europe) – In Administration

Joint Administrators' twelfth progress
report for the period from
15 March 2014 to 14 September 2014

10 October 2014

Section 1:

Purpose of the Administrators' report

Introduction

This report has been prepared by the Administrators of Lehman Brothers International (Europe) under Rule 2.47(3) of the Insolvency Rules.

This is the twelfth such formal update to unsecured creditors and it provides details of progress made in the 6-month period 15 March 2014 to 14 September 2014. The statutory receipts and payments accounts for the same period are attached at Appendix A.

Wherever possible, again the Administrators have sought not to duplicate information disclosed to creditors in previous updates and reports. A copy of previous progress reports and other important announcements can be found at www.pwc.co.uk/lehman.

The Administrators will host a 1-hour webinar on 29 October 2014, giving creditors an opportunity to hear a summary of the current circumstances of the Administration and to participate in a question and answer session. Details of the webinar will be posted on the above LBIE website.

Objective of the Administration

The Administrators continue to pursue the statutory objective and specific aims as set out in previous reports and which are summarised at Appendix D.

Creditors' Committee

The Administrators continue to meet with the Committee to review progress and consult on major issues by way of physical meetings, telepresence or audio conference calls.

The Administrators remain grateful to the members of the Committee for their continuing efforts in support of the Administration.

Details of the Committee members are listed in Appendix D.

Future report and updates

The next formal progress report to creditors will be in 6 months' time.

In the interim, we will provide ad hoc updates in the event of any material developments concerning entitlements to the surplus or other significant matters through the LBIE website, or by other means as appropriate.

Signed:



AV Lomas

Joint Administrator
Lehman Brothers International (Europe)
In Administration

Section 2: Executive summary and financial update

Overall progress since commencement of the Administration

Across the House and the Trust Estates c.£34bn of value has now been returned to counterparties, with the potential for further returns of another c.£8-9bn of value ultimately. A fourth interim distribution was paid to Senior unsecured creditors in the period, bringing their dividend to 100p/£1, with a substantial surplus now remaining to be paid to creditors in due course. A comprehensive directions application was made to the UK High Court in the period, representing a significant step towards resolution of the complex, surplus entitlement question.

In addition, 106% of Best Claim values has now been paid to Omnibus Trust beneficiaries, and excess tax reserves of c.\$0.9bn primarily held at the IRS have now been released and distributed.

The key cumulative returns to date and total indicative Low and High case final outcome returns are detailed below.

	Returned to date £bn	Indicative final outcome	
		Low £bn	High £bn
House Estate returns ¹			
Unsecured claims distributions	11.52	18.50	19.95
Overseas creditor settlements	0.21	0.21	0.21
Trust Estate returns – third parties (excluding appropriations)			
Client Assets ²	14.11	14.15	14.12
Omnibus Trust	3.85	4.25	4.25
Pre-Administration Client Money (including payments in lieu thereof)	0.06	0.08	0.08
Post-Administration Client Money ²	1.86	1.90	1.89
Trust Estate returns – Affiliates (excluding appropriations)			
Client Assets	0.78	1.02	1.02
Post-Administration Client Money ²	1.73	1.82	1.81
Total returns	34.12	41.93	43.33

1. 'House Estate returns' exclude the Pension Scheme deficit and other potential payments to counterparties included as priority claims.
2. The Low case is higher than the High case as more appropriations are assumed on the High case basis.

The final outcome returns are indicative and creditors are reminded that such returns represent an estimate only and that significant matters remain unresolved that may materially impact this estimate.

Introduction

The last 6 months have seen the commencement of a shift in the priorities of the Administration. Further good progress has resulted in Senior unsecured claims agreement and collection of House receivables moving towards their final stages, with only a relatively small number of each remaining compared to a year ago. Similarly, Client Assets and Omnibus Trust returns have been progressed materially, with those estates now well on the way towards conclusion, hopefully around mid-2015. Whilst the Client Money estate has also benefited from many more claims being resolved in the period, factors outside of the Administrators' control affecting the BarCap claim also need to be resolved before this estate can be finally closed. Our Surplus Entitlement Proposal circulated 6 months ago and subsequent efforts have not resulted in a consensual resolution. As a result, the alternative route of seeking a judicially-determined outcome was commenced in the period, comprising the Waterfall II Application and the Waterfall I Appeal.

This new phase of the Administration creates uncertainty from a planning perspective with the likely duration of court proceedings being unknown. The Administrators will take all reasonable steps in the intervening period to be in the best position possible to promptly distribute the surplus when the method of calculating individual entitlements is known.

Significant developments in the period

Developments in the period in respect of the 3 most significant matters which will determine the eventual quantum of surplus available after repayment of creditors' Senior unsecured claims against the House Estate were as follows:

1. House receivables (Section 3.1)

We have recovered a further £0.98bn and completed a further 258 Street and Exchanges debtor groups. A number of the largest unresolved debtor positions have been closed out on a negotiated basis, with outcomes marginally below the individual indicative High case estimates overall.

On the largest continuing debtor, AGR, the long-awaited Special Referee's decision was handed down. This has denied LBIE access to some of the material it sought, so an appeal has been made.

Significant progress has been made regarding other third party receivables ahead of the key sixth anniversary of the Administration. Litigation has commenced against a limited number of debtors and standstill arrangements have been entered into with other counterparties, where necessary, whilst negotiations continue to conclude debt recoveries on appropriate terms.

Also in the period, an agreement in principle was reached with LBHI relating mainly to outstanding issues on the LB Lux and LBB estate receivables. Since the period end, this agreement has been executed.

2. Senior unsecured creditors (Section 3.2)

The fourth interim unsecured dividend (at a rate of 7.8p/£1), totalling £0.80bn, was paid on 30 April 2014 to 1,509 claimants. Further 'catch-up' dividends of £1.81bn were also paid in the period.

Agreed/admitted claims have increased in number by 285 to 2,683, with the total agreed/admitted claim value increasing by £0.78bn to £11.73bn (excluding CME claims). This reflects increasing engagement via bilateral negotiation, the use of admittance letters for unresponsive claimants and resolving contingent Client Assets shortfall claims.

A further 61 claims (Proofs of Debt totalling £0.23bn) have been rejected in part or in whole, with legal proceedings to vary this decision being commenced by creditors in only a limited number of cases.

Approximately 330 claims remain to be agreed, which in value terms represent c.7% of the indicative High case outcome estimate of total Senior unsecured creditor claims.

The Pension Scheme deficit litigation was consensually settled in the period, with the settlement recently being approved by the Upper Tribunal. The settlement resulted in £0.08bn being payable by LBHI and LBEL, with LBIE contributing an amount expected to be in the region of £0.12bn as a priority claim of the Administration.

There remain frequent and regular UK High Court hearings on various bilateral counterparty issues, including appeals against rejections of Proofs of Debt, with less frequent hearings in other jurisdictions.

3. Future costs of the Administration and priority claims (Section 4)

Future Administration costs are estimated at £0.79bn in both the indicative High and Low case outcomes, with further detail provided in Section 4 of this update report.

The forecast costs are based on a series of forward-looking assumptions which may or may not prove valid. The Administrators therefore caution that significant uncertainties remain regarding litigation, other outcomes and timings, which could materially affect the actual future costs that will be incurred in concluding the Administration.

Priority claimants include the potential liability for certain indemnities given post-Administration and other potential claims (including tax provisions) that could crystallise in certain circumstances and be payable by the Administration. The Pension Scheme deficit Proof of Debt value is now being

treated as a priority claim of the Administration rather than as a Senior unsecured claim.

The following further progress has been made towards closure of LBIE's Trust Estate:

1. Omnibus Trust (Section 5.1)

The agreement of the US withholding tax treatment for the first Omnibus Trust distribution enabled a release of excess tax reserves held by the IRS, resulting in a 'true-up' gross distribution of a further \$0.92bn being paid on 12 June 2014.

A further 'catch-up' gross distribution of \$0.32bn was also paid on 12 June 2014 to eligible beneficiaries.

2. Other Client Assets (Section 5.2)

A significant number of other returns, including Client Assets released by LBHK, have been achieved in the period, continuing progress towards the cessation of LBIE's custodian activities.

3. Client Money estate (Section 5.3)

A further 188 CME counterparties (1,191 to date) have been agreed and resolved.

A second interim Client Money distribution was made at the rate of 25% (48.2% to date), with interim distributions totalling \$0.54bn (\$0.67bn to date) made to Client Money creditors (of which \$0.53bn was paid to LBIE's nominee, as assignee of a large number of CME claims).

The principal impediment to moving forward with plans to finalise the Client Money estate continues to be resolution of the BarCap claim. The US appeal court judgment relating to the litigation between LBI and BarCap was handed down in August 2014 in favour of BarCap and LBI's subsequent application for a retrial was denied on 23 September 2014. At the date of this report, the next steps to be taken by the respective parties in the litigation are unclear. Accordingly, the ultimate impact of this for LBIE remains uncertain and the timing of any resolution to the LBI/BarCap dispute remains outside of LBIE's control.

Surplus entitlements and related UK High Court process (Section 6)

Following continued engagement with a number of major creditors in the period, the position remains that a consensual compromise solution, in whole or part, to the rights of creditors to Post-Administration Interest and non-provable Currency Conversion Claims is currently unachievable.

As a result, various aspects of the 14 March 2014 Waterfall I Application judgment are now being appealed by several of the parties (including LBIE) and the Waterfall II Application has commenced, seeking answers to 39 questions related to the surplus entitlement issue.

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EXHIBIT C

Lehman Brothers International (Europe) – In Administration

Joint Administrators' thirteenth
progress report for the period from 15
September 2014 to 14 March 2015

10 April 2015

Section 1:

Purpose of the Administrators' report

Introduction

This report has been prepared by the Administrators of Lehman Brothers International (Europe) under Rule 2.47(3) of the Insolvency Rules.

This is the thirteenth such formal update to unsecured creditors and it provides details of progress made in the 6-month period 15 September 2014 to 14 March 2015. The statutory receipts and payments accounts for the same period are attached at Appendix A.

Wherever possible, again we have sought not to duplicate information disclosed to creditors in previous updates and reports. A copy of previous progress reports and other important announcements can be found at www.pwc.co.uk/lehman.

We will host a 1-hour webinar on 30 April 2015, giving creditors an opportunity to hear a summary of the current circumstances of the Administration and to participate in a question and answer session. Details of the webinar will be posted on the above LBIE website.

Objective of the Administration

The Administrators continue to pursue the statutory objective and specific aims as set out in previous reports and which are summarised at Appendix F.

Creditors' Committee

We continue to meet with the Committee to review progress and consult on major issues by way of physical meetings, telepresence or audio conference calls.

We remain grateful to the members of the Committee for their continuing efforts in support of the Administration.

The composition of the Committee members remains unchanged and member details are set out in Appendix F.

Future report and updates

The next formal progress report to creditors will be in 6 months' time.

In the interim, we will provide ad hoc updates in the event of any material developments concerning entitlements to the Surplus or other significant matters through the LBIE website, or by other means as appropriate.

Signed:



AV Lomas

Joint Administrator
Lehman Brothers International (Europe)
In Administration

Indicative financial outcome

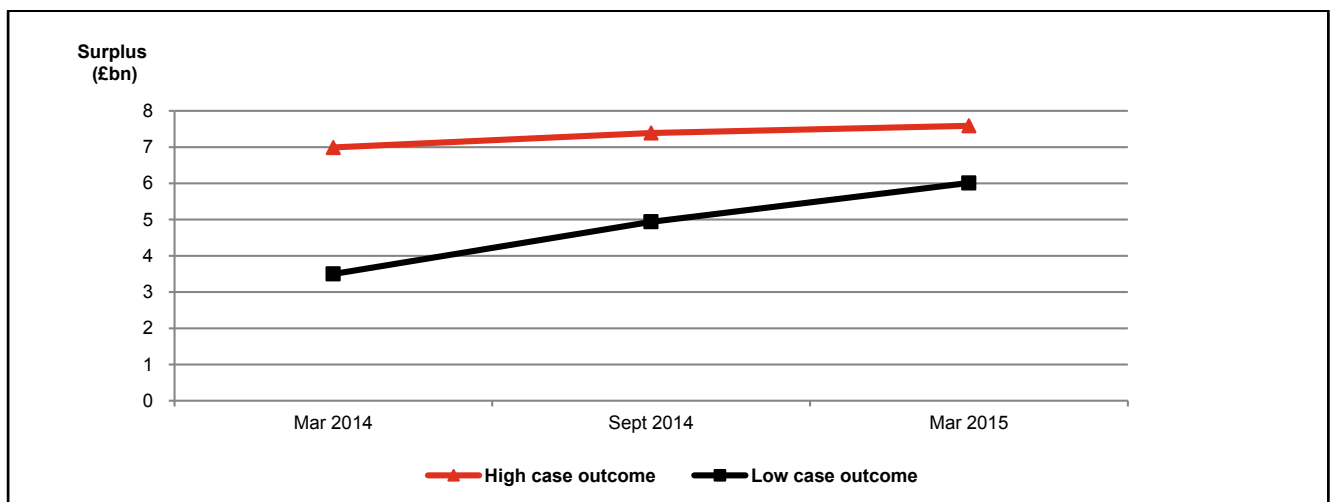
Set out in the table below is an updated summary of the indicative Low and High case financial outcome scenarios for Senior creditors. This should be read in conjunction with the narrative and assumptions set out below and elsewhere in this report.

The indicative Low and High case outcomes have increased by c.£1.07bn and c.£200m, respectively, since our previous report, due to continued progress in Senior claims agreement at amounts below their originally claimed Proof of Debt values or withdrawal/rejection of claims, together with certain improved assumed House receivables. We have also changed our assumptions around the treatment of the BarCap claim in House receivables and Senior creditors.

Page	House Estate at 14 March 2015	Low £m	High £m	Difference £m
31	Cash deposits and government bonds	6,540	6,540	-
31/33	Add back: interim dividends paid and accrued to date	12,190	12,190	-
	Total cash in hand and returned to date	18,730	18,730	-
	Projected future movements			
26	Net Client Money benefit to the House Estate	950	1,010	60
13	House receivables	900	1,010	110
38	House securities	70	80	10
20	Future estimated costs	(620)	(620)	-
21	Priority claims ¹	(760)	(230)	530
	Total future cash expected to be recovered	540	1,250	710
	Funds available for Senior creditors	19,270	19,980	710
15	Senior creditors	(13,260)	(12,390)	870
	Surplus before Post-Administration Interest, non-provable claims, Subordinated Debt and Shareholder claims	6,010	7,590	1,580

1. Amounts included in priority claims do not rank for Post-Administration Interest.

The difference between the indicative Low and High case scenarios has continued to narrow and primarily now reflects the differing assumptions relating to outcomes of litigation, both in respect of House receivables (c.£110m) and Senior claims (c.£870m), and the extent to which priority claim payments are ultimately required to be made (c.£530m).



Creditors should take note that their individual entitlement to share in the Surplus is likely to depend upon a combination of some or all of the following factors: the timing of distributions made to them; the nature of their underlying contracts with LBIE; the terms of any agreements with LBIE that were entered into by the creditor post-Administration; and whether or not the courts eventually find that particular heads of claim exist as a matter of law.

Section 3.2: Senior creditors

Introduction

Significant progress has been made in the period, with c.£460m of unsecured claims (original Proofs of Debt totalling c.£720m) being agreed/admitted for dividend, bringing the total agreed/admitted unsecured claims to c.£12.19bn. Approximately 130 unresolved claims with Proofs of Debt totalling c.£1.31bn continue to be progressed.

Claims of Shareholders are excluded from all analyses in this section.

Monthly 'catch-up' dividends

'Catch-up' dividends continue to be paid monthly and c.£500m of such dividends were paid in the period as further claims were admitted, bringing cumulative dividends paid to 14 March 2015 to c.£12.02bn.

There will continue to be a monthly cut-off and 'catch-up' dividend payment programme for eligible Senior claims that have not yet received distributions.

Indicative outcome

The estimated range of values for **LBIE's** total Senior liabilities, shown in the table below, is indicative only and creditors are reminded that significant matters remain unresolved that may materially impact this estimate.

	Admitted/ agreed to date ¹	Pending ²		Indicative outcome ³	
		Low £m	High £m	Low £m	High £m
Senior creditors	£m				
Non-Affiliate creditors					
Street Creditors	(6,950)	(960)	(150)	(7,910)	(7,100)
Client Assets claimant creditors ⁴	(4,010)	(80)	(30)	(4,090)	(4,040)
Other third party creditors	(40)	(20)	(20)	(60)	(60)
Total non-Affiliate creditors	(11,000)	(1,060)	(200)	(12,060)	(11,200)
SCSO settled claims	(30)	-	-	(30)	(30)
Affiliate creditors	(1,160)	(10)	-	(1,170)	(1,160)
Total	(12,190)	(1,070)	(200)	(13,260)	(12,390)

1. 'Admitted/agreed to date' includes claims agreed by Claims Determination Deeds and partial admittance letters where in certain cases legal challenge has been initiated by creditors on the balance of their Proof of Debt. The balance is included as a pending claim.
2. Proofs of Debt relating to pending claims total c.£1.3bn.
3. The indicative outcome includes the total value of the claims 'admitted/agreed to date' and the indicative Low/High case value of pending claims.
4. 'Client Assets claimant creditors' includes pending unsecured claims arising from Client Assets shortfalls.

Pending claims – assumptions made

For all compliant Proofs of Debt received by the Administrators where the claim has not yet been agreed/admitted, withdrawn or rejected (with the rejection appeal period having passed), we continue to make an appropriate reserve.

The indicative Low case outcome (c.£1.07bn) assumes the aggregate of the higher of the values of (a) filed Proofs of Debt and (b) **LBIE's** assessment of the pending claims, combined with certain specific adjustments including reflecting the terms of settlements executed shortly after the period end.

The indicative High case outcome (c.£200m) assumes:

Non-Affiliate creditors

(a) c.£120m in aggregate for 13 claims subject to litigation (including damages or compensation claims) compared to a total Proof of Debt value of c.£1.04bn;

(b) c.£60m in aggregate for 13 pending claims (including 7 damages claims) with individual Proof of Debt values in excess of £4m (c.£160m Proof of Debt value in aggregate), not currently in a litigation procedure, based upon detailed specific assumptions;

(c) c.£10m in aggregate for 13 pending claims with individual Proof of Debt values between £1m and £4m (c.£20m Proof of Debt value in aggregate) based upon an assumed average settlement rate of 50% of the Proof of Debt value;

(d) c.£10m in aggregate for individual claims below a £1m Proof of Debt value, based on a high level review only, assuming that CME will be assigned to **LBIE's** nominee, Laurifer, and applying general percentage reductions or uplifts to the counterparties' Proof of Debt value. The population of claims below £1m comprises 33 claims (c.£10m Proof of Debt value in aggregate), together with 60 contingent and other claims which have a nil Proof of Debt value; and

Affiliate creditors

(e) specific assessments are made as to the eventual claims resolution.

Section 5.1: Omnibus Trust

Introduction

A further True-up distribution from withholding tax reserve releases was made in the period. In addition, a third Catch-up distribution was also paid in the period to claimants whose claims were not agreed at the time of the earlier interim distributions.

Agreement was reached with the IRS during the period, resolving the US withholding tax treatment on distributions in excess of 100% of Best Claim value. This agreement should enable LBIE to be in a position shortly to release back to beneficiaries all of the excess reserves made in respect of US withholding tax on distributions, net of the appropriate tax.

A final distribution has been announced to take place in June 2015.

Progress

Claims

The total claims against the Omnibus Trust at Best Claim value as at 14 September 2014 comprised c.\$8.64bn of agreed claims value and c.\$20m of claims value relating to 8 unresolved Non-Consenting beneficiaries.

In the period, the remaining 8 Non-Consenting beneficiaries' claims were resolved either by bilateral settlement, agreement of claims or appropriate reserving in the House Estate for certain low value claims.

Recoveries

The majority of Omnibus Trust securities held at the start of the period have now been sold, realising c.\$30m in aggregate. The proceeds from a small number of remaining securities will be realised imminently in time for the final distribution and are not material to it.

Indicative final outcome

The indicative High case final outcome estimate is summarised below.

Indicative outcome High \$m	
Omnibus Trust	
Recoveries	
Distributions to date and cash in hand	9,520
Less	
Bilateral settlements ¹	(250)
Available for beneficiaries	9,270
Total of beneficiaries' Best Claim values	(8,410)
Gross distribution as a % of claims	110.2%

1. A second bilateral settlement was agreed in the period. The 2 counterparties' claim returns are restricted to 100% of the agreed claim value.

The indicative High case final outcome assumes no further direct payments are made relating to tax or other liabilities.

Second True-up distribution and third Catch-up distribution

A second gross True-up distribution of c.\$80m (net of tax payable) has been made following the release of further excess tax reserves, and a gross Catch-up distribution of c.\$30m was paid to eligible consenting beneficiaries on 30 October 2014. A cash distribution of c.\$60m was made to 22 beneficiaries, after deduction of a US withholding tax reserve and net of recoveries to the House Estate via debtor appropriations and assignment of claims.

US withholding tax

LBIE, its withholding agent and the IRS have now reached agreement on LBIE's and its withholding agent's US federal income tax withholding and reporting obligations in respect of distributions in excess of 100% of Best Claim value. The methodology agreed will follow, on a pro rata basis, the methodology applied to amounts distributed up to 100% of Best Claim value.

LBIE now expects to be in a position to release back to beneficiaries all of the excess reserves made in respect of US withholding tax on distributions, net of the appropriate tax, in the near future.

We are liaising with LBI to reach a consensus that there is no requirement for any additional specific US withholding tax to be paid by the Omnibus Trust from a \$200m tax reserve held (previously agreed with LBI to be retained) to enable the full release of the tax reserve in the near future.

Future distributions

The final third distribution at a gross value equal to c.4% of the Best Claim value is planned for June 2015, together with a final True-up and Catch-up distribution to be made after all issues relating to the US withholding tax treatment of distributions are fully resolved and remaining reserves are settled.

Formal notices were issued on the LBIE website on 16 March 2015.

Residual funds

We do not anticipate that any residual funds will arise in the Omnibus Trust.

Section 5.2: Other Client Assets

Introduction

We have continued to return Client Assets and related post-Administration income as we resolve the last components of **certain counterparties' claims**. We expect all returns to engaging counterparties to be finalised within the next 6 months. Any remaining Client Assets and related post-Administration income of non-engaging counterparties will potentially become subject to a UK High Court application.

Progress

Client Assets analysis

Movements in the client depot during the period (excluding Omnibus Trust and segregated Affiliate assets) are summarised below.

	£m
Client Assets at 14 September 2014	50
In the period	
Returns to clients	(10)
Transfers to House	(10)
Revaluation and other adjustments ¹	-
Client Assets at 14 March 2015²	30

1. Revaluations in the period were immaterial.
2. Includes remaining excess segregated Client Assets and is net of claims for Client Assets shortfalls.

Client Assets returns

In the period, 33 individual Client Assets holdings were returned with a cumulative value of c.£10m. **To date, in aggregate, c.9,500 individual holdings have been fully returned to counterparties, representing a total value of c.£14.1bn.**

There remain 59 Client Asset lines which have not yet been returned because of outstanding deed executions, non-responsive counterparties or market restrictions. LBIE will continue efforts to return remaining holdings in the next 6 months, with any residual Client Assets held potentially becoming the subject of a UK High Court application.

LBHK

19 individual holdings of Client Assets previously released by LBHK, with a combined value of less than £5m, were returned to counterparties in the period as part of the above returns.

LBHK has yet to return 2 further Client Assets holdings. LBIE expects to expedite resolution of the related claims issues and the return of the impacted assets in the next 6 months.

Excess segregated Client Assets

The ongoing review of securities held in the client depot for holdings that exceed current client entitlements has resulted in further transfers to the House Estate of less than £10m in the period (c.£520m to date).

Over-Claims

An analysis of Over-Claims is set out below.

	£m
Over-Claims at 14 September 2014	50
Over-Claims resolved in the period	(50)
Total Over-Claims remaining at 14 March 2015	-

The 2 outstanding Over-Claims with related claims to LBHK and LBI were resolved in the period.

Closure of the Client Assets estate

With the progress made in recent months to address remaining client positions and the progress anticipated in the next few months, it is likely that we will be able to conclude our work on the Client Assets estate prior to the end of the year.

Clients with remaining positions are being targeted to reach a closure of their positions on an expedited and pragmatic basis in order to minimise the scope (and potentially eliminate the need) for an application to the UK High Court. This will represent a significant **step towards our 'tail state' phase**, ending the associated costs of maintaining an in-house custody operation.

Finally, we have begun the process of issuing final closing statements to Client Assets claimants where required. This work will continue in the next reporting period.

We have continued to keep the FCA updated on these developments.

Section 5.3: Client Money estate

Introduction

Until such time as the status of BarCap's CME claim is finally determined, the pre-Administration Client Money estate cannot be closed. The current impasse regarding this issue has 2 significant near term consequences:

- firstly, that the small amount of Client Money funds held for non-contactable counterparties cannot be paid into court once the small number of remaining CME claims are resolved, which would otherwise enable us to close the Client Money estate; and
- secondly, that we are unable to determine the final net recovery to the House Estate from the Client Money estate (by reference both to any excess funds that might remain in the Client Money estate and to the remaining value in the CME claims that have been assigned to LBIE's nominee, Laurifer).

Whilst there has been a certain amount of further activity in the US courts on the substantive dispute that exists between LBI/BarCap, there is a risk that this dispute will continue for some time yet and eventually that LBIE may need to undertake further legal proceedings of its own in order to ascertain the status and quantum of BarCap's claim against LBIE, if any.

No BarCap CME claim has been assumed for reporting purposes within the Client Money estate, with instead a reserve for a Senior claim from BarCap being made in the House Estate (see page 19).

Set out in the table below is an analysis showing illustrative indicative Low and High case outcomes for the net Client Money impact on the House Estate.

Pre-Administration Client Money estate	Low \$m	High \$m
Projected Client Money to distribute		
Funds held at 14 March 2015	1,340	1,340
LBB/LBHI future recoveries ¹	70	160
Projected Client Money to distribute²	1,410	1,500
Less		
Future distributions to claimants with retained CME ³ and estimated funds to be paid to the UK High Court	(10)	(10)
Projected future distributions to the House Estate (\$m)⁴	1,400	1,490
	(£m) ⁴	
	950	1,010

- This represents the combined future dividends on LBIE's LBHI guarantee claim of c.\$1.01bn and the LBB c.€400m unsecured claim.
- The illustration continues to assume that the Administrators will not be required to trace and recover assets from the House Estate for the benefit of the Client Money pool and that BarCap has no CME.
- Future distributions at a rate of 51.8% of CME claim value.
- During the period, we continued our hedging strategy dealing with the US dollar/euro to sterling currency risks related to the expected future distributions to the House Estate.

Progress

Pre-Administration Client Money

CM Determinations agreement

LBIE has continued to engage with the relatively small population of counterparties with unresolved CME. A total of 20 CME claims (value c.\$20m) have been resolved in the period, with 111 claims (value c.\$20m) outstanding. Notwithstanding multiple attempts to contact these outstanding counterparties, engagement has not been possible with 103 of these and, as a result, resolution of these will require court directions. LBIE remains in dialogue with the other 8 counterparties.

	Sep 14		Mar 15	
CME population	Cpty No.	CME \$m	Cpty No.	CME \$m
Resolved				
Resolved - repaid/assigned/waived ¹	1,139	4,330	1,195	4,350
Resolved - CME retained	52	10	16	10
	1,191	4,340	1,211	4,360
Outstanding				
In progress ²	43	30	8	10
Court directions required ³	89	10	103	10
	132	40	111	20
Total	1,323	4,380	1,322⁴	4,380

- The LBI and LBF CME values included continue to be LBIE estimates.
- Includes 4 counterparties where CME is contingent upon the outcome of matters that have not yet been resolved (e.g. litigation).
- Counterparties that LBIE has been unable to establish contact with, that refuse to engage or that are dissolved.
- The consolidation of 2 counterparties resulted in a net reduction of 1 to the total CME population.

CME retained

At the date of our last report, 52 counterparties had a retained CME. Movements in the period are summarised below.

Pre-Administration Client Money estate	Cpty No.
CME retained at 14 September 2014	52
Less	
CME assigned following reruns of Client Money settlement offer	(17)
CME waived or assigned	(3)
Transfer to 'court directions required' as LBIE's non-solicited payments have been returned	(18)
Add	
Resolution of outstanding claims by CME retention	2
CME retained at 14 March 2015	16

Interim Client Money distributions

During the period, interim distributions were paid to 12 Client Money creditors totalling less than \$1m.

Total distributions of c.\$680m have been paid to Client Money creditors to date.

Client Money settlement offer

A second rerun of the Client Money settlement offer was paid to 12 counterparties on 31 October 2014.

A third rerun of the Client Money settlement offer was subsequently conducted in January 2015 for the benefit of 30 counterparties, which again was subject to a partial acceptance.

Recoveries

The pre-Administration Client Money pool at 14 March 2015 was c.\$1.34bn. This includes both recoveries and interest on funds held, including in the period:

- c.\$390m received as 'catch-up' distributions from LBB on LBIE's c.€400m unsecured claim, received in December 2014 and January 2015;
- c.\$40m received as a sixth distribution from LBHI; and
- c.\$20m representing the final amount due from a counterparty in Taiwan.

Future recoveries will arise from:

LBB

Under the terms of the settlement agreement, further distributions will be received in respect of LBIE's c.€400m unsecured claim in the LBB estate.

LBHI

Further distributions under the guarantee claim are expected in due course.

BarCap

BarCap has asserted that it acquired LBI's CME in accordance with the terms of a sale and purchase agreement entered into with LBI in September 2008.

Following the US Court of Appeal's denial of LBI's petition for a retrial, LBI has filed a petition for writ of certiorari with the US Supreme Court seeking review of the lower court rulings in favour of BarCap. LBI has also separately filed a motion with the US District Court seeking to confirm the scope of the US District Court's prior ruling in favour of BarCap.

The outcomes and timings of these proceedings are uncertain and outside of LBIE's control.

Post-Administration Client Money recoveries and returns

The residual post-Administration Client Money pool has continued to reduce as funds are paid to clients or transferred to the House Estate as blocking issues are resolved. The remaining funds held mainly relate to 2 clients that are subject to House receivables litigation action in Germany. Remaining non-litigious issues are expected to be resolved by mid-2015.

The table below provides a breakdown of the post-Administration Client Money movements during the period.

	\$m	\$m
Balance as at 14 September 2014		60
In the period		
Returns ¹	(50)	
Receipts	10	
Movement in the period		(40)
Balance as at 14 March 2015		20

1. c.\$30m has been returned to clients direct and c.\$20m has been transferred to the House.

Section 6:

Surplus entitlements and related UK High Court process

Introduction

After making relevant reserves, LBIE currently has c.£4.3bn that could otherwise be distributed on account of Post-Administration Interest entitlements, subject to resolution of the matters being dealt with in the Waterfall I and II legal proceedings. By the end of 2015, Surplus funds are expected to have increased to c.£4.8bn.

All matters dealt with by the Waterfall I judgment at first instance (which was obtained in March 2014) are the subject of appeal, which was heard in the week commencing 23 March 2015. We ourselves appealed the judgment on 2 points:

- firstly, that Post-Administration Interest accrued during the period of the Administration, which has not been paid before the commencement of a subsequent liquidation, is neither provable nor payable in that subsequent liquidation; and
- secondly, that the contributory rule, applicable in the context of a liquidation, which would prevent LBIE's Shareholders from proving in a liquidation of LBIE for claims they may have against LBIE until they have discharged in full their liabilities as contributories, has no application in the Administration.

The majority of Waterfall activity over this past 6 months has been concentrated on the Waterfall II Application and LBIE's various interactions with the respondents and the UK High Court. Position papers and witness statements have been submitted, correspondence exchanged and meetings and hearings have been planned and attended. Whilst complex in their nature, the 39 matters that are addressed in Waterfall II have been marshalled efficiently and effectively through regular interaction with the respondents outside of court.

The Administrators' principal role in the Waterfall II proceedings is to ensure that the UK High Court hears all relevant arguments affecting the rights of creditors. To that end, we repeat our invitation to creditors generally to bring to our attention any arguments they consider the UK High Court ought to hear but which have not yet been made by any of the respondents or by ourselves. Details of the arguments currently being made are available on the LBIE website.

Waterfall court proceedings

Waterfall I Appeal

The appeal hearing commenced on 23 March 2015 and concluded on 27 March 2015, dealing with the following substantive matters:

- priority ranking of the Subordinated Debt;
- existence and ranking of Currency Conversion Claims;
- **scope of the Shareholders' liability to contribute to any shortfall;**
- **LBIE's ability, in administration, to prove in an administration or liquidation of a Shareholder in respect of the Shareholder's liability to contribute to any shortfall;**
- whether the contributory rule or insolvency set-off applies in respect of a claim by LBIE in respect of the **Shareholders' liability to contribute to any shortfall;** and
- the status of Post-Administration Interest accrued during the period of the Administration in the event that it has not been paid before the commencement of a subsequent liquidation.

Judgment was reserved by the UK Appeal Court and is expected to be handed down before the Summer 2015 court recess. Aspects of that judgment may be appealable to the UK Supreme Court in due course.

Waterfall II Application

The Waterfall II Application deals with 39 different matters concerning entitlements to and calculation of Post-Administration Interest and non-provable claims (in particular Currency Conversion Claims, if any) against the Surplus. A summary of the court process milestones during the current and next reporting periods is set out at Appendix D. Further information is also available at www.pwc.co.uk/lehman.

At a case management hearing in November 2014, the UK High Court directed that the 39 matters should be divided into the following 3 tranches, each to be subject to a separate timetable:

- tranche A dealing primarily with the insolvency law matters;
- tranche B dealing with matters concerning the effect of release clauses in post-Administration contracts; and
- tranche C dealing with cost of funding matters, principally arising in respect of claims under ISDA Master Agreements.

The hearing of the tranche A matters commenced on 16 February 2015 and concluded on 26 February 2015, and considered the following matters in particular:

- whether, for the purpose of calculating Post-Administration Interest, distributions to creditors are notionally to be allocated first to accrued Post-Administration Interest or to the principal indebtedness;
- from what date Post-Administration Interest accrues in respect of contingent and future debts; and
- whether the receipt of Post-Administration Interest by a creditor in excess of a contractual interest entitlement should reduce any Currency Conversion Claim that creditor may have.

Ahead of the tranche A hearing, all parties reached agreement in respect of answers to 5 of the original tranche A matters and the court is invited to give directions accordingly. As part of the **Administrators' role in the proceedings, we invited creditors**, through a posting on the LBIE website, to make representations on these matters before they were presented to the UK High Court as agreed. No such representations were received.

During the course of the tranche A proceedings it was also agreed that a further 3 matters which have no apparent material significance in the Administration will be adjourned. These concern whether Currency Conversion Claims can arise in respect of certain non-standard master agreements and the impact on Currency Conversion Claims of certain types of non-standard claim transfer agreements. Further details have been posted on the LBIE website for creditor comment before finalisation.

A further case management conference was held on 9 March 2015 to determine matters concerning the procedural steps required for tranche B and tranche C.

Operational infrastructure for Surplus entitlement claims handling

While key personnel and operating systems remain available to the Administrators, we have commenced designing and developing the processes, infrastructure and data sources that we expect to require in order to agree claims to the Surplus in due course.

A selection of individual claim characteristics is being assembled with the objective of producing claim attribution statements, containing all relevant information that might be needed to enable the calculation of entitlements to claim against the Surplus, if any, that attach to an individual unsecured claim against LBIE. Whilst we expect to be able to make significant progress towards operational readiness, our preparations will not be complete without further clarity from the courts regarding the precise circumstances in which such claims arise and are calculated.

Future development of consensual proposals

We continue to review the respondents' respective positions to evaluate the prospects for a consensual solution to the calculation of Surplus entitlements, which would enable the ongoing Waterfall proceedings to be brought to an end. That review will continue as the various court proceedings continue, with the hope that the respondents might show a growing appetite to resolve the Surplus entitlements question consensually as the UK High Court progressively hands down its first instance judgments on the 39 matters and the UK Appeal Court hands down its judgment on the 10 separate other matters being appealed to it.

Whether resolution of the matters in dispute is achieved through court judgments or through a consensual compromise, it is likely that any 1 or more of a company voluntary arrangement, a scheme of arrangement or a company voluntary liquidation will be required to enable distribution of the Surplus. Whatever is eventually required, the manner in which entitlements to the Surplus will be determined and the process that will be followed for the agreement of such entitlements and the payment thereof will be set out for creditors. In due course, instructions will be provided to creditors regarding further actions that they may need to take, if any, in connection with their claims against the Surplus.

Illustrative outcome scenarios

Pending the outcome of the Waterfall I and II proceedings, many of which are interrelated, or alternatively a consensual compromise being reached, it is not feasible to provide comprehensive illustrative outcome scenarios in this report.

By the date of the next progress report (October 2015) it is likely that judgment in respect of the Waterfall I Appeal and in respect of tranche A of the Waterfall II Application will have been handed down. Based on these and other relevant assumptions, we intend to provide creditors with a Surplus indicative financial outcome in the next report, setting out on an illustrative basis a range of potential outcomes.

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EXHIBIT D



Neutral Citation Number: [2015] EWCA Civ 485

Case No: A2/2014/1833, 1822,1826 & 1839

IN THE COURT OF APPEAL (CIVIL DIVISION)
ON APPEAL FROM THE HIGH COURT, CHANCERY DIVISION, COMPANIES COURT
MR JUSTICE DAVID RICHARDS
7942 AND 7495 OF 2008 AND 429 OF 2009

Royal Courts of Justice
Strand, London, WC2A 2LL

Date: 14 May 2015

Before :

LORD JUSTICE MOORE-BICK, VICE PRESIDENT OF THE COURT OF APPEAL
LORD JUSTICE LEWISON
and
LORD JUSTICE BRIGGS

Between :

(1) THE JOINT ADMINISTRATORS OF LB HOLDINGS INTERMEDIATE 2 LIMITED (IN ADMINISTRATION)	<u>Appellants</u>
(2) LEHMAN BROTHERS HOLDINGS INC	
(3) THE JOINT ADMINISTRATORS OF LEHMAN BROTHERS LIMITED (IN ADMINISTRATION)	
- and -	
(1) ANTHONY VICTOR LOMAS	<u>Respondents</u>
(2) STEVEN ANTHONY PEARSON	
(3) PAUL DAVID COPLEY	
(4) RUSSELL DOWNS	
(5) JULIAN GUY PARR	
(in their capacity as Joint Administrators of Lehman Brothers International (Europe) (In Administration)	
(6) CVI GVI (LUX) MASTER SARL	
(joined by order of Patten LJ dated 2 September 2014)	

**Mr William Trower QC, Mr Daniel Bayfield & Mr Stephen Robins & Mr
Alexander Riddiford (instructed by Linklaters LLP) for the LBIE Joint
Administrators**

**Mr David Wolfson QC, Ms Nehali Shah (instructed by DLA Piper UK LLP) for the
The LBL Joint Administrators**

**Mr Richard Snowden QC, Ms Louise Hutton & Ms Rosanna Foskett (instructed by
Dentons Ukmea LLP) for LBHI2 Joint Administrators**

Mr Barry Isaacs QC (instructed by **Weil, Gotshal & Manges**) for **LBHI**
Mr Robin Dicker QC, Mr Richard Fisher & Ms Charlotte Cooke (instructed by **Freshfields**
Bruckhaus Deringer LLP) for **CVI GVF (Lux) Master Sarl**

Hearing dates : 23rd -27th March 2015

Approved Judgment

Lord Justice Lewison:

Introduction and background

1. The collapse of Lehman Brothers in September 2008 sent shock waves round the financial world. Now it turns out that Lehman Brothers' main trading company in Europe ("LBIE") is able to repay all its external creditors in full. That is the background against which this appeal from David Richards J comes before this court. His judgment is at [2014] EWHC 704 (Ch), [2015] Ch 1. The judge set out the essential factual background clearly and concisely, and there is no need to do more than repeat his description.
2. LBIE was incorporated on 10 September 1990 under the Companies Act 1985 as a company limited by shares. On 21 December 1992, it was re-registered as an unlimited company. It appears that this step was taken for US tax reasons. Re-registration of LBIE as an unlimited company enabled it to be treated as a branch of its then parent company for US tax purposes, thereby enabling losses in LBIE to be set off against profits in the parent.
3. The share capital of LBIE consists of 6,273,113,999 ordinary shares of \$1 each, 2 million 5% redeemable Class A preference shares of \$1000 each, and 5.1 million 5% redeemable Class B shares of £1000 each. All these shares, except for 1 ordinary share, are held by Lehman Brothers Holdings Intermediate 2 Ltd ("LBHI2"). The two classes of preference shares result from capital restructurings of LBIE in 2006 and 2007. The remaining ordinary share is held by Lehman Brothers Ltd ("LBL").
4. The sole function of LBHI2 was to act as the immediate holding company of LBIE.
5. LBL was the service company for the operations of the group in the UK, Europe and the Middle East, and, as regards companies based in the UK, was the principal employer, seconding employees to other companies within the group, maintained the IT systems and was the lessee of many of the group's premises. It became a shareholder in November 1994, holding a single ordinary share denominated in sterling. In May 1997 all the sterling shares were cancelled and replaced by shares denominated in US dollars and LBL has at all times since then been the holder of a single ordinary share of \$1. There is no documentary evidence that LBL held the dollar share as nominee for the other shareholder.
6. LBIE and LBL have been in administration since September 2008 and LBHI2 since January 2009. The administrations of these companies have involved the realisation of their assets to best advantage, rather than the preservation of the companies as going concerns. Paragraph 65 of schedule B1 to the Insolvency Act 1986 permits the administrator of a company to make distributions to creditors of the company, with the permission of the court, where the creditors are neither secured nor preferential. Once an administrator gives notice of an intention to make a distribution, the administration is commonly referred to as a distributing administration. Detailed provisions related to the making of distributions to creditors by administrators are contained in rules 2.68 to 2.105 of the Insolvency Rules 1986, which for the most part reflect the equivalent provisions in rules 4.73 to 4.99 applicable in a winding up. With

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re	:
	:
LEHMAN BROTHERS HOLDINGS INC., <i>et al.</i>,	:
	:
Debtors.	:
	:
-----X	

**ORDER PURSUANT TO SECTIONS 8.4, 9.3, AND 14.1
OF THE MODIFIED THIRD AMENDED JOINT CHAPTER 11 PLAN
OF LEHMAN BROTHERS HOLDINGS INC. AND ITS AFFILIATED DEBTORS
TO ESTIMATE CLAIMS FOR RESERVE AND DISTRIBUTION PURPOSES**

Upon the motion (the “Motion”),¹ dated June 10, 2015, of Lehman Brothers Holdings Inc. (“LBHI”), as Plan Administrator under the Modified Third Amended Joint Chapter 11 Plan of Lehman Brothers Holdings Inc. and Its Affiliated Debtors (the “Plan”), for approval, pursuant to sections 8.4, 9.3, and 14.1 of the Plan and sections 105(a), 502(c), and 1142(b) of title 11 of the United States Code (the “Bankruptcy Code”), to estimate the maximum amount of the Relevant Guarantee Claims for reserve and distribution purposes, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Amended Standing Order of Reference M-431, dated January 31, 2012 (Preska, C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to (i) the United States Trustee for Region 2; (ii) the Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) the United States Attorney

¹ Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Motion.

for the Southern District of New York; (v) the parties listed on Exhibit 1 attached hereto; and (vi) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [ECF No. 9635]; and it appearing that no other or further notice need be provided; and a hearing having been held to consider the relief requested in the Motion; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Chapter 11 Estates, their creditors, and all parties in interest and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted; and it is further

ORDERED that the each Relevant Guarantee Claim listed on Exhibit 1 is hereby estimated in its entirety in the amount of zero dollars for purposes of establishing (i) the amount of reserves to be retained for such Relevant Guarantee Claim under the Plan and (ii) the maximum amount of Distributions (as such term is defined in the Plan) that a holder of a Relevant Guarantee Claim is entitled to receive on account of such Relevant Guarantee Claim under the Plan; and it is further

ORDERED that under no circumstances shall LBHI be required to retain any reserve on account of any Relevant Guarantee Claim listed on Exhibit 1; and it is further

ORDERED that under no circumstances shall any holder of a Relevant Guarantee Claim be entitled to a Distribution (as such term is defined in the Plan) from LBHI on account of a Relevant Guarantee Claim; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: New York, New York
_____, 2015

Honorable Shelley C. Chapman
United States Bankruptcy Judge